

CITY OF DENISON



AMENDED Operating Budget FY 2025/2026

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from total property taxes than last year's budget by an amount of \$640,617 (4.3% increase). The property tax revenue to be raised from new property added to the tax roll this year is \$624,568.

The members of the governing body voted on the adopted budget as follows:
FOR: Council Members: Michael Courtright, James Thorne, Josh Massey, Spence Redwine, Teresa Adams
AGAINST:
PRESENT and not voting:
ABSENT: Mayor Robert Crawley, Council Member Aaron Thomas

Property Tax Rate Comparison

	Adopted FY2026	Adopted FY2025
Property Tax Rate:	0.712034	0.712034
No New Revenue Tax Rate:	0.712158	0.658060
No New Revenue M&O Tax Rate:	0.788384	0.640569
Voter Approval Tax Rate:	0.952376	0.841975
Debt Rate:	0.029606	0.023793

The total amount of all outstanding general obligation debt is \$233,015,000. Of this amount, \$187,295,000 is considered self-supporting. Self-supporting debt is currently secured by water and sewer revenues. In the event that such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



City of Denison, Texas

Elected Officials

Robert Crawley
Mayor

Michael Courtright
Council Member, Place 1

Spence Redwine
Council Member, Place 4

James Thorne
Council Member, Place 2

Aaron Thomas
Council Member, Place 5

Josh Massey
Council Member, Place 3

Teresa Adams, Mayor Pro Tem
Council Member, Place 6

Administrative Officials

Bobby Atteberry
Interim City Manager

Renee' Waggoner
Assistant City Manager

Laurie Alsabbagh
Director of Finance

Mary Tate
Director of Development Services

Mike Gudgel
Police Chief

Kenneth Jacks
Fire Chief

Ronnie Bates
Director of Public Works

Amy Lay
Director of Employee Services

Chris Wallentine
Assistant to the City Manager/
City Clerk

Emily Agans
Director of Communications and
Marketing

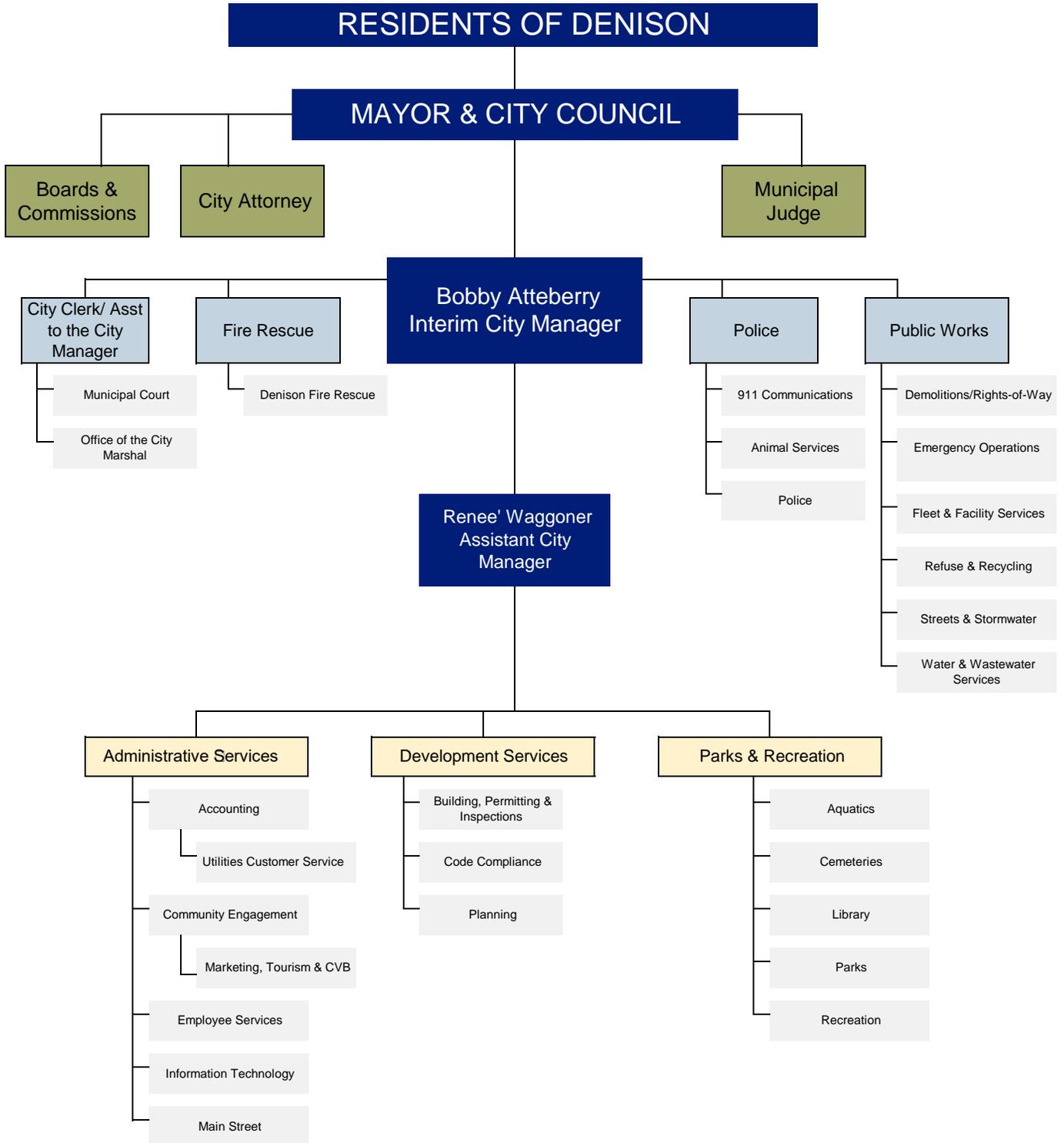
Amanda Parsons
Director of Parks & Recreation

Donna Dow
Director of Main Street

Gregory Mitchell
Director of Library

Mark Christopher
Director of Information Technology

**City of Denison
2025/2026 Budget
Organizational Chart**





CITY OF DENISON

City Hall
300 W. Main Street
Denison, TX 75020

903.465.2720 | Phone

November 3, 2025

Mayor and City Council Members
City of Denison
300 West Main Street
Denison, Texas 75020

RE: City of Denison Fiscal Year 2026 Budget

Dear Honorable Mayor and Members of the City Council,

I'm pleased to present you with the City of Denison's Fiscal Year 2026 Budget. As you know, this document is the culmination of months of committed work and coordination by the City Council and staff. Thanks to each of you for the discussion, direction, and focused guidance provided during the budget development process. The services provided to the residents of Denison are our utmost priority, and the approved budget is the mechanism for outlining and funding these services. The programs and priorities funded within this budget will help continue to move our community forward, meet the goals defined by the City Council, and exceed the expectations of the residents of Denison.

The budget is the single most important policy document adopted by the City Council during the year. It also serves as an aid to our residents in providing a better understanding of the City's operating programs. The budget has been built on sound conservative financial principles that reflect a commitment to maintain necessary services, optimize City operations, and keep expenditures and taxpayer load to a minimum. This letter serves to summarize the major programs, policies, and initiatives within the FY2026 Budget.

Robert Crawley
Mayor

Michael Courtright
Council Place 1

James Thorne
Council Place 2

Joshua Massey
Council Place 3

Spence Redwine
Council Place 4

Aaron Thomas
Council Place 5

Teresa Adams
Council Place 6

Bobby Atteberry
Interim City Manager

Moving Forward. Kicking Back.



Public Works:

- ***Emergency Management.*** The City continues to refine its Emergency Management program through training exercises with local entities, including Texoma Medical Center and the City of Sherman. Additionally, a new siren maintenance vendor has improved system reliability and service response. The City is also planning to coordinate its new radio core system with additional jurisdictions in the near future.
- ***Facilities.*** The City's top priorities are a new Fire Station with a Police substation at Preston Harbor. For existing facilities, the building maintenance budget city-wide has been increased to address needed repairs and improvements.
- ***Streets.*** The fiscal year 2026 budget will fund an additional \$225,000 for the Street Program over the prior year. This brings the total funding available for street repairs and overlay to \$925,000.
- ***Stormwater.*** Rapid growth has highlighted ongoing stormwater challenges. To minimize flooding risks and improve water quality, future plans and discussions will consider expanding the divisions' operations.
- ***Solid Waste.*** The Solid Waste Division currently services approximately 9,700 residential accounts, with significant growth expected in Preston Harbor beginning in 2027. To meet this demand, the City will evaluate the need for additional refuse trucks and staff. The possibility of constructing a transfer station-intended to reduce the current 50-mile daily haul, saving time, fuel, and equipment wear-also remains under active discussion.
- ***Water and Wastewater Treatment.*** The City continues to advance major water and wastewater projects, including the Lake Texoma intake expansion, Preston Harbor lift station, and Grayson College water tower. A future 130-million-gallon WTP expansion is planned to add 10 MGD of capacity. A new five-year water rate study will focus on wholesale rates, while staff explore solar power to offset energy costs. Continued investment in replacing aging lines, improving fire flow, and expanding AMI meter technology remains a goal for reliable service and future development.

Development Services:

- ***Planning.*** The Planning Division continues to examine development standards for incremental development. These development standards seek to enable different housing types to be developed, such as triplexes, quadraplexes, and accessory dwelling units, within established neighborhoods. There is an increased interest in varied housing stock as communities throughout North Texas strive to address housing affordability. Staff continue to focus efforts on the aesthetics of the City's gateways. While funding remains a challenge, collaboration with the Denison Development Alliance may result in improvements to several properties as staff explore grant funding options. Mapping and data collection development are division goals that will be addressed in FY2026. The ability to utilize GIS for large-scale inventories and financial analyses for developments is a critical need to ensure informed, intentional, and strategic decisions are being made.



- **Neighborhood Services & Code Compliance.** The Neighborhood Services Division has undergone changes that provide an opportunity to evaluate current practices for effectiveness and efficiency. Code Compliance must balance enforcement responsibilities with the need to build trusting relationships with the public. This division is charged with performing at a high level despite limited resources. Staff will continue to explore ways to maximize results through collaborative efforts with other departments to better address housing conditions, property maintenance, and neighborhood programming.
- **Building, Permitting, Inspections.** The Building Division successfully transitioned to the MGO software this past year. While change is always challenging, staff have received positive feedback, both internally and externally, on the ease of use. Updated MGO processes will be implemented this year to further simplify user experience. Staff will recommend adoption of the 2024 International Building Code before the end of the calendar year. It is the intention to adopt the 2024 International Fire Code and the 2024 International Property Maintenance Code to ensure consistency across departments in the application of code years.

Parks and Recreation:

- **Waterloo Pool.** Waterloo Pool will continue critical infrastructure repairs in the upcoming year, building on emergency stabilization efforts completed this past year. Final repairs to the facility's south wall and the long-overdue replacement of the severely damaged roof will address major structural and operational deficiencies. As a year-round regional facility and vital resource for families, youth, and seniors, these improvements are essential to ensuring the pool's continued safe operation, energy efficiency, and long-term service to the community.
- **Denison Public Library.** The library will undergo long-overdue critical infrastructure renovations this year to address persistent exterior drainage issues and interior damage caused by age and water intrusion. The project also includes kitchen area upgrades to better support staff operations and growing public use. These critical improvements will enhance safety, functionality, and the long-term viability of a heavily utilized community asset.
- **Recreation.** Now in its 10th year, *Denison on Ice* celebrates a milestone season with an expanded rink, enhanced holiday décor, and new community-focused initiatives. This year, select admission days will invite guests to contribute items or resources in support of local organizations, strengthening ties between the event and broader community needs. As a signature event for the region, *Denison on Ice* continues to grow in quality and impact, delivering a festive, inclusive experience for residents and visitors alike.
- **Cemeteries.** The fence improvement project at Magnolia and Fairview Cemeteries, a long-overdue initiative dating back to 2020, is on track for completion in FY2026. This community-initiated and City-supported effort enhances both the security and aesthetics of these historic memorial sites. Once completed, the project will deliver a lasting and meaningful impact for the community and preserve the integrity of our cemeteries.

Moving Forward. Kicking Back.



- **Parks.** The Parks Division will move forward with three critical projects aimed at preserving infrastructure, enhancing safety, and improving the overall visitor experience. Roadway repairs at Munson Park will address long-standing deterioration, while erosion control at Waterloo Lake Regional Park will stabilize the landscape and protect park assets. Additionally, revitalization of Terrell Griggs Marshal Legacy Park will transform an underutilized green space into a vibrant and welcoming community asset. These investments reflect the City's commitment to maintaining safe, accessible, and inclusive public spaces. Collectively, these projects will provide significant, long-term value to the City's residents and the broader community.

Information and Technology:

- The Information Technology Division continues to manage all aspects of the Business Network- including Firewalls, Local Area Network, Switching, Cameras, Door Access, Wi-Fi, and Mobile Units. Thirteen City-owned locations are connected by leased fiber and five are connected by the City's own secure wireless system. There are 385 electronic devices assigned to City users to support daily operations. Applications are delivered by Microsoft 365 network for all systems including Public Safety, Financials, Document Management, and Utilities. The City's data centers provide physical and virtual servers for application delivery, backup, replication, and cyber security. Protection of these data centers and adequate fire suppression continues to be a priority.

Main Street:

- The Main Street Division was recognized for receiving the 2025 Great American Main Street Award by Main Street America and celebrated the City for its exemplary contributions to historic downtown revitalization, economic development, and community engagement. FY2026 plans include purchasing a street sweeper and implementing a new website for downtown, both of which will continue to make a positive impact that will uphold the spirit of Denison's Main Street community.

Denison Fire Rescue:

- Staff work to maintain the City's ISO 1 rating through the design and construction of Station 4. Staffing of the new station will be supported by the SAFER Grant recently awarded to the City. Staff will continue to focus on recruiting and retaining highly skilled and qualified fire personnel.

Denison Police Department:

- The Denison Police Department is committed to protecting the community while planning responsibly for the City's future. The Police Department continues to address increasing public safety demands through strategic planning and pursuit of grant resources. The department's focus remains on delivering the highest level of service today while proactively preparing for the needs of tomorrow.

Moving Forward. Kicking Back.



Team Denison:

- **2% One-Time Payments** – All full-time City of Denison staff members received a one-time payment equivalent to two percent of their FY25 annual salary. Employees with less than one year of service to the City of Denison at the time of payment, were prorated to the amount equivalent to their service start date.
- **Minimum Starting Pay** – Minimum starting pay for entry level full-time positions has been set at a new rate of \$40,000. This is expected to broaden the talent pool by attracting more qualified candidates as positions become available.

Finance:

- As the city faces unprecedented growth, forecast models will become increasingly critical for budgeting and planning purposes. The City continues to seek alternate funding sources to meet financial needs, including grant opportunities. Communication and feedback from Council and City leadership will be essential as the City prepares the upcoming budget. Creativity and conservation will remain key priorities to overcome emerging financial challenges.

Fund Balances

The General Operating Fund and the Utility Operating Fund are projecting balances as follows:

- General Operating Fund: The FY2026 beginning General Fund balance is \$10,009,783 – 77 days of reserve, and the budgeted FY2026 ending balance is projected to be \$9,436,161 – 66 days of reserve.
- Utility Operating Fund: The FY2026 beginning Utility Fund balance is \$3,521,088 – 51 days of reserve, and the budgeted FY2026 ending balance is projected to be \$3,541,443 – 46 days of reserve.

Capital Expenses and Expanded Services

The FY2026 Budget supports \$20million in debt issuance for capital infrastructure improvements. Additionally, the City has been awarded a grant through the Texas Water Development Board's Water Loan Assistance Fund, whereas the City will match approximately \$5,085,000 in funds, and be granted an additional \$11,865,000. This will aid greatly with water distribution improvements for disadvantaged areas.

Again, I personally thank you for your guidance and support in developing the FY2026 Budget. Team Denison is pleased with the projects, programs, and priorities outlined and approved in the budget and are excited about moving Denison forward in 2026!

Sincerely,

A handwritten signature in blue ink that reads "Bobby Atteberry". The signature is stylized and includes a large, sweeping flourish at the end.

Bobby Atteberry
Interim City Manager



City of Denison, Texas

Table of Contents

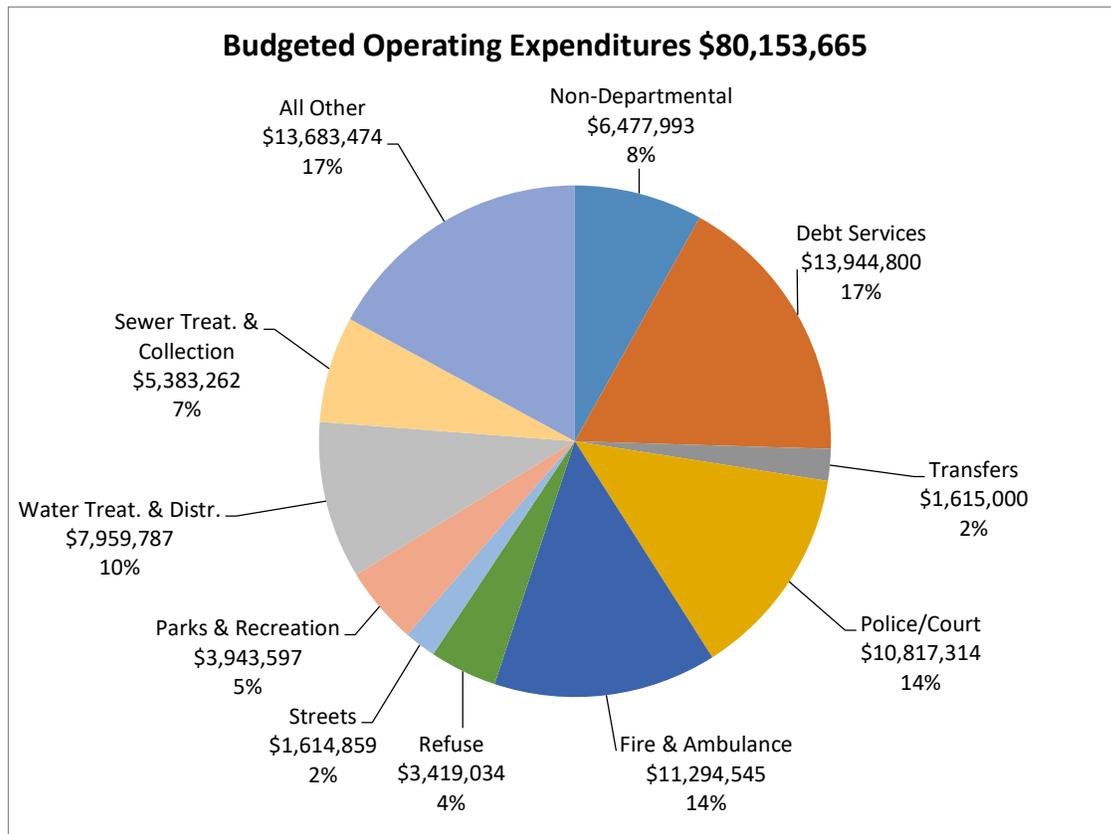
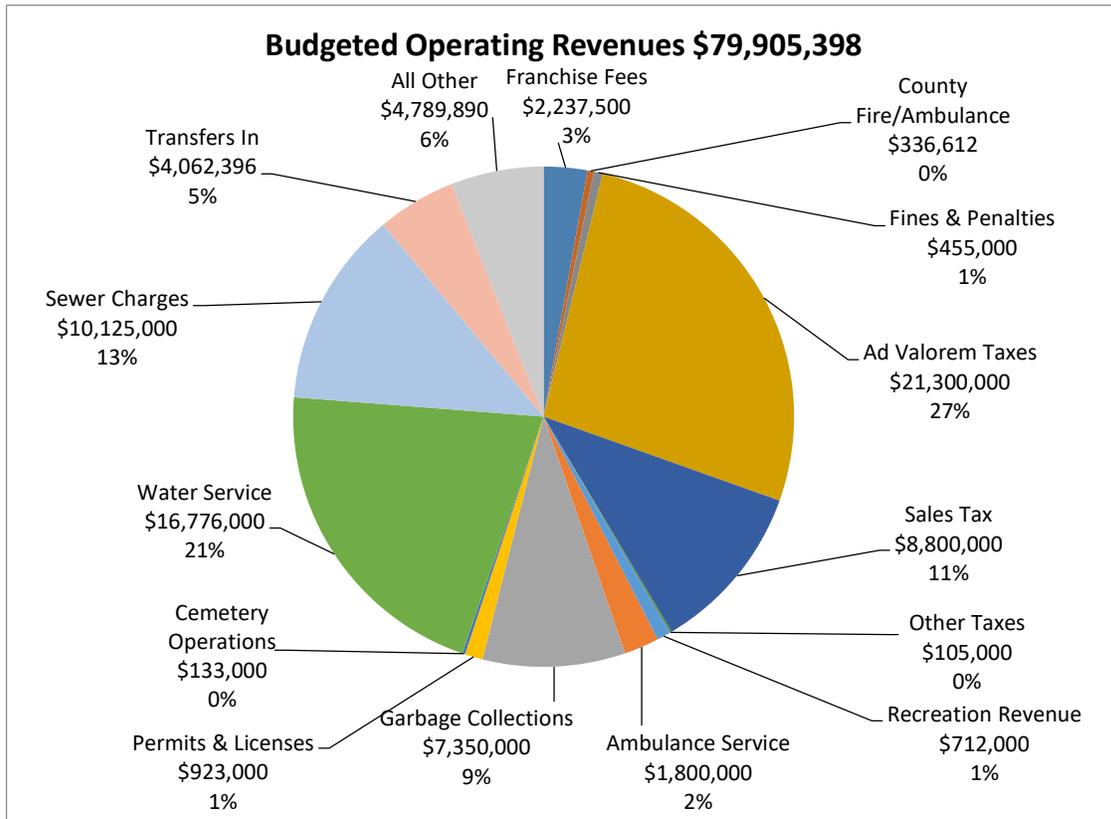
Budget Quick Reference Guide	1
Operating Revenues & Expenditures	2
3-Year Assessment	3
General Fund	4
Introduction	5
Estimated Fund Balance Position	6
Classification Totals	7
Revenues	8
Expenditures Summary	9
Division Information & Expenditures	
001 - Emergency Operations Center	10-11
002 - Executive Services	12-13
003 - Main Street	14-15
004 - Non-Departmental	16-17
007 - City Marshal	18-19
008 - Cemeteries	20-21
009 - Information Technology	22-23
010 - Employee Services	24-25
011 - Accounting	26-27
015 - Municipal Court	28-29
016 - Public Library	30-31
017 - Marketing & Tourism	32-33
018 - Community Engagement	34-35
020 - Police	36-37
022 - Animal Services	38-39
023 - Communications	40-41
024 - Denison Fire Rescue	42-43
030 - Planning	44-45
031 - Historic Preservation	46-47
037 - Building Permitting & Inspections	48-49
038 - Code Compliance	50-51
044 - Refuse & Recycling	52-53
046 - Facilities	54-55
055 - Traffic & Markings	56-57
057 - Street Maintenance	58-59
058 - Demolition/Right-of-Way	60-61
060 - Fleet Services	62-64
070 - Parks	65-66
071 - Recreation	67-68
074 - THF Park	69-70
075 - Aquatics	71-72
Utility Fund	73
Introduction	74
Estimated Fund Balance Position	75
Classification Totals	76
Revenues	77

Expenditures Summary	78
Division Information & Expenditures	
080 - Water Treatment	79-80
082 - Laboratory Services	81-82
084 - Utilities	83-84
085 - Meter Services	85-86
088 - Paw Paw WWT	87-88
090 - Environmental Services	89-90
091 - Utilities Customer Service	91-92
092 - Non-Departmental	93-94
093 - Public Works Administration	95-96
094 - Storm Water Operations	97-98
095 - Duck Creek WWT	99-100
096 - Iron Ore WWT	101-102
097 - NTRA WWT	103-104
099 - Emergency Operations Center	105-106
<u>Debt Services</u>	107
General I & S Fund - Estimated Cash Position	108
Utility I & S Fund - Estimated Cash Position	109
Contract Revenue Bonds (GTUA) - Series 2010	110
Combination Tax & Revenue Certificates of Obligation - Series 2012	111
Combination Tax & Revenue Certificates of Obligation - Series 2013	112
Combination Tax & Revenue Certificates of Obligation - Series 2015	113
Combination Tax & Revenue Certificates of Obligation - Series 2016A	114
Combination Tax & Revenue Certificates of Obligation - Series 2016B	115
Combination Tax & Revenue Certificates of Obligation - Series 2017A	116
Combination Tax & Revenue Certificates of Obligation - Series 2017B	117
Combination Tax & Revenue Certificates of Obligation - Series 2018	118
Combination Tax & Revenue Certificates of Obligation - Series 2018A	119
Combination Tax & Revenue Certificates of Obligation - Series 2019	120
General Obligation Refunding Bonds - Series 2019	121
General Obligation Refunding Bonds - Series 2020	122
Combination Tax & Revenue Certificates of Obligation - Series 2020A	123
Combination Tax & Revenue Certificates of Obligation - Series 2020B	124
Combination Tax & Revenue Certificates of Obligation - Series 2021A	125
Combination Tax & Revenue Certificates of Obligation - Series 2021B	126
Combination Tax & Revenue Certificates of Obligation - Series 2022A	127
Combination Tax & Revenue Certificates of Obligation - Series 2022B	128
Combination Tax & Revenue Certificates of Obligation - Series 2022C	129
Combination Tax & Revenue Certificates of Obligation - Series 2023	130
Combination Tax & Revenue Certificates of Obligation - Series 2024	131
Tax Note Series 2024	132
Combination Tax & Revenue Certificates of Obligation - Series 2025A	133
Combination Tax & Revenue Certificates of Obligation - Series 2025B	134
Combination Tax & Revenue Certificates of Obligation - Series 2025C	135
Budgeted Debt Service Schedule	136
Obligated Debt Service Schedule	137
<u>Restricted Funds Estimated Cash Positions</u>	138-186
<u>Supplemental Information</u>	187
City of Denison Statistics	188
Tax Rate Analysis	189
Schedule of Budgeted Positions	190-191
Tax Rate Calculation Worksheet	192-201

City of Denison
2025/2026 Budget
Budget Quick Reference Guide

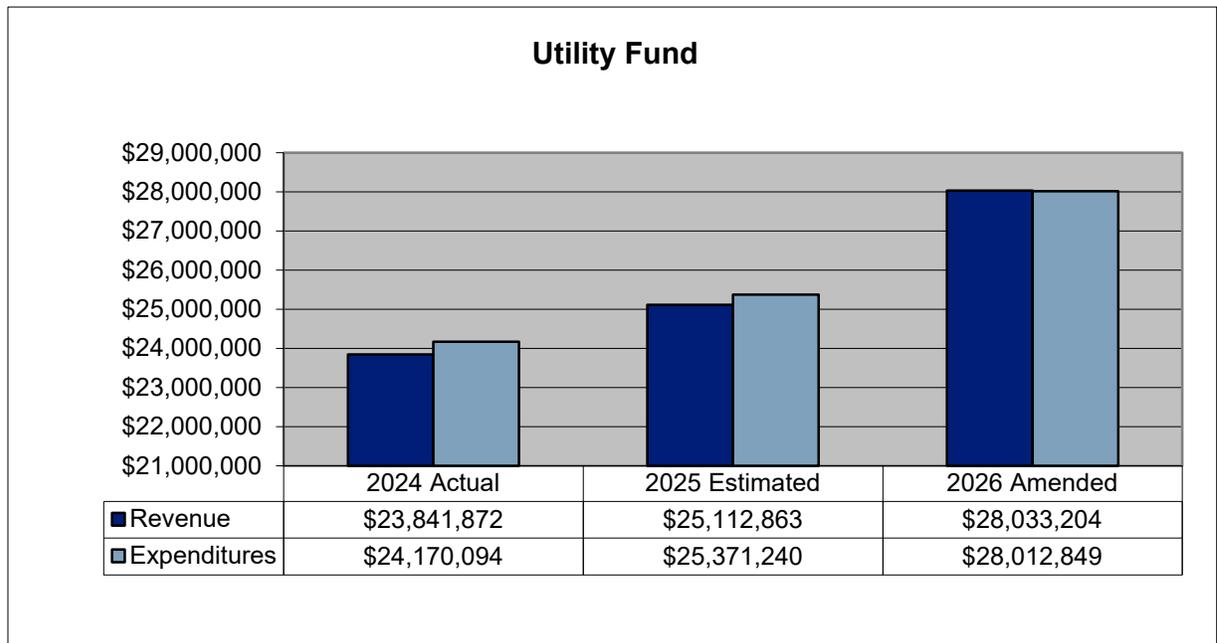
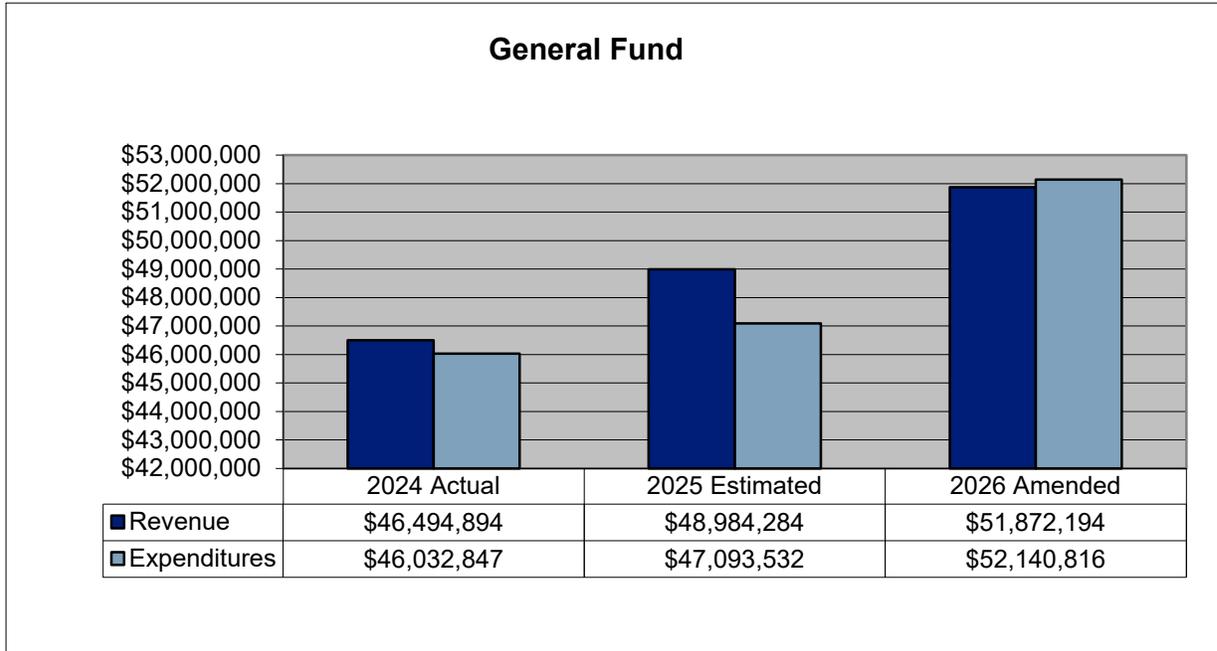
General (GF) & Utility (UF) Funds	Property Tax (Ad Valorem)
<ul style="list-style-type: none"> • GF Projected Revenue: \$51,872,194 • UF Projected Revenue: \$28,033,204 • Average Residential Monthly Utility Bill (5,390-gallon usage) <ul style="list-style-type: none"> ○ Trash/Recycling: \$31.53 ○ Water: \$55.78 ○ Sewer: \$61.77 ○ Total: \$149.08 	<ul style="list-style-type: none"> • Current rate: \$0.712034 per \$100 value • Projected Revenue: \$21,877,380 <ul style="list-style-type: none"> ○ M&O: \$21,300,000 ○ I&S: \$577,380 • \$0.01 of the rate generates \$307,252 • Represents 41% of GF Operating Revenue
Sales Tax	General Capital Fund
<ul style="list-style-type: none"> • Sales Tax Rate: 8.25% <ul style="list-style-type: none"> ○ State of Texas: 6.25% ○ City of Denison: 2% <ul style="list-style-type: none"> 1.5% City 0.5% DDA • Projected Revenue: \$11,733,333 <ul style="list-style-type: none"> ○ To the City: \$8,800,000 ○ To DDA: \$2,933,333 • Represents 17% of GF Revenue 	<ul style="list-style-type: none"> • Purpose: Fund one-time purchases such as capital equipment or projects • Funds are transferred from GF in the amount equal to 5% of sales tax revenue • For FY2026 there was \$0 budgeted for transfer to the general capital fund.
Utility Capital Fund	Parks & Recreation Fund
<ul style="list-style-type: none"> • Purpose: Fund one-time utility purchases such as water/sewer equipment or projects • Funds are transferred from Utility Fund in the amount equal to 5% of water sales • For FY2026 there was \$0 budgeted for transfer to the utility capital fund. 	<ul style="list-style-type: none"> • Purpose: Fund P&R facilities including Waterloo Park, Waterloo Pool, and general park improvements for all City parks • Funds come from 3 separate opt-out fees on utility bills • \$1.50/month for Waterloo Park <ul style="list-style-type: none"> ○ ~\$84,000 annual revenue • \$2.00/month for General Park Maintenance <ul style="list-style-type: none"> ○ ~\$120,000 annual revenue • \$5.00/month for Waterloo Pool <ul style="list-style-type: none"> ○ ~\$300,000 annual revenue to support operations of the pool

City of Denison 2025/2026 Budget



City of Denison 2025/2026 Budget 3-Year Assessment

	Actual 2024	Estimated 2025	Amended 2026
Revenue Totals:	\$ 70,336,766	\$ 74,097,147	\$ 79,905,398
Expenditure Totals:	\$ (70,202,941)	\$ (72,464,772)	\$ (80,153,665)
Net Grand Totals:	\$ 133,825	\$ 1,632,375	\$ (248,267)



GENERAL FUND



General Fund

The General Fund serves as the City's primary operating fund. It is used to account for the activities associated with the day-to-day operations of the City. General Fund revenues are utilized to provide services to the community, such as general administration, police & fire protection, street maintenance, code compliance, parks & recreational facilities, and economic development.

The following divisions are funded from General Fund revenues:

- Emergency Operations Center (General Fund)
- Executive Services
- Main Street
- Non-Departmental
- City Marshal
- Cemeteries
- Information Technology
- Employee Services
- Accounting
- Municipal Court
- Public Library
- Marketing & Tourism
- Community Engagement
- Police
- Animal Services
- Public Safety Communications
- Denison Fire Rescue
- Planning
- Historic Preservation
- Building Permitting & Inspections
- Code Compliance
- Refuse & Recycling
- Facilities
- Traffic & Markings
- Street Maintenance
- Demolition/Right-of-Way
- Fleet Services
- Parks
- Recreation
- THF Park
- Aquatics

**City of Denison
2025/2026 Budget
General Fund
Estimated Fund Balance Position**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Fund Balance	\$ 7,667,202	\$ 8,119,031	\$ 10,009,783
Revenues	\$ 46,494,894	\$ 48,984,284	\$ 51,872,194
Expenditures	\$ (46,032,847)	\$ (47,093,532)	\$ (52,140,816)
Accruals/Appropriations	\$ (10,218)	\$ -	\$ (305,000)
Ending Fund Balance	\$ 8,119,031	\$ 10,009,783	\$ 9,436,161

**City of Denison
2025/2026 Budget
General Fund Classification Totals**

Classification		Actual 2024		Estimated 2025		Amended 2026
Revenues						
600-Revenue	\$	46,494,894	\$	48,984,284	\$	51,872,194
Revenue Totals:	\$	46,494,894	\$	48,984,284	\$	51,872,194
Expenditures						
100 - Personnel	\$	24,584,279	\$	26,388,621	\$	30,736,262
200 - Contractual/Fixed	\$	13,701,255	\$	13,814,040	\$	15,646,232
300 - Supplies	\$	6,314,348	\$	5,279,623	\$	4,061,900
400 - Debt Service	\$	1,347,722	\$	1,458,596	\$	1,610,922
500 - Capital Outlay	\$	85,243	\$	152,653	\$	85,500
Expenditure Totals:	\$	46,032,847	\$	47,093,532	\$	52,140,816
Revenue Total:	\$	46,494,894	\$	48,984,284	\$	51,872,194
Expenditure Total:	\$	(46,032,847)	\$	(47,093,532)	\$	(52,140,816)
General Fund Net Total:	\$	462,047	\$	1,890,752	\$	(268,622)

**City of Denison
2025/2026 Budget
General Fund Revenues**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
Revenues			
Division: 600			
60010 Current Taxes	\$ 10,954,477	\$ 16,919,354	\$ 17,525,000
60020 Current Delinquent Taxes	\$ 4,396,078	\$ 3,348,780	\$ 3,300,000
60030 Delinquent Taxes	\$ 165,011	\$ 318,720	\$ 275,000
60040 Mixed Beverages	\$ 103,627	\$ 118,811	\$ 100,000
60050 Sales Tax	\$ 8,313,530	\$ 8,564,830	\$ 8,800,000
60060 Bingo Tax	\$ 10,577	\$ 5,003	\$ 5,000
60070 P.I.L.O.T.	\$ 49,535	\$ 52,470	\$ 50,000
60090 Atmos Energy	\$ 448,103	\$ 477,375	\$ 450,000
60100 Electricity Franchise Fee	\$ 974,465	\$ 1,020,477	\$ 1,030,000
60110 Telephone Fees	\$ 37,519	\$ 32,657	\$ 35,000
60120 Cableone	\$ 151,088	\$ 127,990	\$ 140,000
60130 Encroachment fees	\$ 700	\$ 700	\$ 700
60140 W&S Franchise Fees	\$ 501,598	\$ 582,500	\$ 582,500
60150 Code Compliance	\$ 83,375	\$ 88,107	\$ 95,000
61020 Licenses - Beverages	\$ 10,755	\$ 9,375	\$ 8,500
61040 Permits - Building	\$ 735,026	\$ 624,246	\$ 775,000
61050 Permits - Electrical	\$ 37,351	\$ 45,885	\$ 40,000
61060 Permits - Plumbing, Heat, AC	\$ 79,926	\$ 43,512	\$ 80,000
61070 Permits - Miscellaneous	\$ 28,975	\$ 26,534	\$ 28,000
61090 Off Prem. Sign Annual Fee	\$ 5,200	\$ 11,575	\$ 10,475
61100 Registration-Electrical, Plumbing	\$ 39,400	\$ 26,400	\$ 40,000
61120 Planning & Zoning	\$ 50,376	\$ 50,600	\$ 50,000
62010 Penalty & Interest	\$ 185,918	\$ 294,815	\$ 200,000
62020 Traffic & Criminal	\$ 409,566	\$ 402,113	\$ 455,000
63000 Emergency Response	\$ 27,972	\$ 42,671	\$ 40,000
63010 Refuse Disposal	\$ 7,459,469	\$ 7,248,944	\$ 7,350,000
63020 Ambulance Service	\$ 1,612,105	\$ 1,828,345	\$ 1,800,000
63030 Swimming Pools	\$ 181,689	\$ 177,431	\$ 225,000
63045 Food Truck	\$ 36,880	\$ 32,778	\$ 35,000
63046 Kayak Rentals	\$ 2,796	\$ 3,934	\$ 2,000
63050 Recreation Revenue	\$ 36,012	\$ 54,661	\$ 50,000
63100 Special Refuse Charges	\$ 38,317	\$ 40,549	\$ 45,000
63110 Collection Station	\$ 71,667	\$ 51,322	\$ 60,000
63120 Concrete Box Sales	\$ 19,500	\$ 24,700	\$ 20,000
63130 Lot Sales	\$ 49,270	\$ 32,490	\$ 50,000
63140 Open/Close Fees	\$ 47,350	\$ 66,800	\$ 60,000
63150 Vault Setting/Foundation Fees	\$ 3,750	\$ 3,300	\$ 3,000
63210 Library Fees	\$ 3,437	\$ 3,431	\$ 2,500
63230 Library-Reimbursing Grant	\$ 63,902	\$ 64,749	\$ 60,000
63250 Fax & Photocopies	\$ 10,087	\$ 11,726	\$ 10,000
63950 THF Park Revenue	\$ 362,089	\$ 376,763	\$ 400,000
64030 County Services (Fire & EMS)	\$ 292,008	\$ 292,008	\$ 336,612
65010 Interest Income	\$ 600,964	\$ 576,363	\$ 480,000
65030 E-911	\$ 204,000	\$ 183,223	\$ 195,000
65040 Donations	\$ 3,625	\$ 150	\$ -
65060 Lease Proceeds	\$ 3,066,342	\$ 919,067	\$ 260,000
65080 Security & Task Force Reimbursement	\$ 195,246	\$ 86,390	\$ 100,000
65090 TASWA Gainsharing	\$ 585,521	\$ -	\$ -
65100 Miscellaneous	\$ 188,019	\$ 174,406	\$ 250,000
65110 Transfer/W&S	\$ 1,706,704	\$ 650,000	\$ 650,000
65130 Gain/Loss on Sale of Assets	\$ 219,955	\$ 1,225	\$ 200,000
65140 Credit Card Convenience Fees	\$ 77,030	\$ 67,889	\$ 80,000
65160 Insurance Recovery	\$ 229,338	\$ 168,392	\$ 75,000
65170 Tourism Revenue	\$ -	\$ 9,200	\$ 15,000
65180 Grant Revenue	\$ 165,970	\$ 242,247	\$ 1,934,715
65200 External Reimbursements	\$ 9,707	\$ 8,968	\$ 8,000
08100 Transfers In	\$ 1,151,999	\$ 2,347,333	\$ 3,000,192
General Fund Revenues	\$ 46,494,894	\$ 48,984,284	\$ 51,872,194

**City of Denison
2025/2026 Budget
General Fund Division Summaries**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
<u>Expenditures</u>				
001-001	Emergency Operations Center	\$ 1,512	\$ 111,300	\$ 616,586
001-002	Executive Services	\$ 1,292,222	\$ 1,437,533	\$ 1,341,107
001-003	Main Street	\$ 434,440	\$ 562,355	\$ 619,396
001-004	Non-Departmental	\$ 6,605,032	\$ 6,723,429	\$ 6,477,993
001-007	City Marshal	\$ 129,335	\$ 120,776	\$ 168,869
001-008	Cemeteries	\$ 395,112	\$ 403,987	\$ 444,695
001-009	Information Technology	\$ 1,587,766	\$ 1,624,239	\$ 1,735,903
001-010	Employee Services	\$ 431,130	\$ 456,949	\$ 476,089
001-011	Accounting	\$ 706,438	\$ 702,033	\$ 688,601
001-015	Municipal Court	\$ 265,073	\$ 268,667	\$ 329,927
001-016	Public Library	\$ 981,897	\$ 1,052,505	\$ 1,125,486
001-017	Marketing & Tourism	\$ 583,329	\$ 582,791	\$ 747,165
001-018	Community Engagement	\$ 175,227	\$ 193,182	\$ 368,019
001-020	Police	\$ 7,409,538	\$ 7,817,139	\$ 8,797,270
001-022	Animal Services	\$ 396,042	\$ 411,600	\$ 441,279
001-023	Public Safety Communications	\$ 1,082,573	\$ 1,139,297	\$ 1,248,838
001-024	Denison Fire Rescue	\$ 8,259,092	\$ 8,992,777	\$ 11,294,545
001-030	Planning	\$ 654,590	\$ 659,087	\$ 885,756
001-031	Historic Preservation	\$ -	\$ 2,426	\$ 13,750
001-037	Building Permitting & Inspections	\$ 613,482	\$ 684,605	\$ 802,038
001-038	Code Compliance	\$ 606,413	\$ 560,092	\$ 643,419
001-044	Refuse & Recycling	\$ 3,183,344	\$ 3,189,807	\$ 3,419,034
001-046	Facilities	\$ 578,676	\$ 509,883	\$ 572,288
001-055	Traffic & Markings	\$ 507,652	\$ 545,974	\$ 577,645
001-057	Street Maintenance	\$ 866,794	\$ 971,276	\$ 1,037,214
001-058	Demolition/Right-of-Way	\$ 177,436	\$ 121,783	\$ 183,489
001-060	Fleet Services	\$ 2,755,599	\$ 2,745,546	\$ 2,145,818
001-070	Parks	\$ 1,489,388	\$ 1,571,392	\$ 1,702,812
001-071	Recreation	\$ 521,421	\$ 532,020	\$ 851,391
001-074	THF Park	\$ 1,169,641	\$ 1,097,459	\$ 832,212
001-075	Aquatics	\$ 436,792	\$ 463,434	\$ 557,182
001-000	Transfers Out	\$ 1,741,197	\$ 845,000	\$ 965,000
001-000	Bad Debt Expense	\$ (5,337)	\$ (6,811)	\$ 30,000
001-000	Capital Outlay - Right of Use Asset	\$ -	\$ -	\$ -
General Fund Expenditures		\$ 46,032,847	\$ 47,093,532	\$ 52,140,816
Revenue Total:		\$ 46,494,894	\$ 48,984,284	\$ 51,872,194
Expenditure Total:		\$ (46,032,847)	\$ (47,093,532)	\$ (52,140,816)
General Fund Net Total:		\$ 462,047	\$ 1,890,752	\$ (268,622)



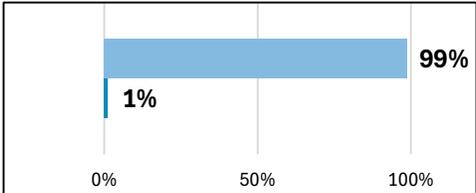
Emergency Operations
Division Code: 001

This division is for general fund expenditures incurred during an unforeseen disaster or emergency.

FULL-TIME STAFF:

	FY2026 Budgeted
Radio System Manager	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 616,586

TOTAL STAFF: 1

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Number of Sirens Maintained	5	5	5

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ -	\$ 89,622	\$ 92,651
Contractual/Fixed	\$ -	\$ 18,212	\$ 522,710
Supplies	\$ 1,512	\$ 3,466	\$ 1,225
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,512	\$ 111,300	\$ 616,586

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
<u>Expenditures</u>			
Division: 001 - Emergency Operations Center (EOC)			
81010 Social Security - Full Time	\$ -	\$ 5,126	\$ 5,471
81020 Retirement TMRS	\$ -	\$ 7,493	\$ 7,742
81040 Employee Insurance	\$ -	\$ 6,270	\$ 7,602
81050 Worker's Compensation	\$ -	\$ 114	\$ 105
81080 Longevity	\$ -	\$ -	\$ 120
81100 Salaries & Wages - Full time	\$ -	\$ 67,308	\$ 71,400
81198 Accrued Wages	\$ -	\$ 3,311	\$ 211
82010 Telecommunications	\$ -	\$ 1,931	\$ 1,950
82030 Software Maintenance Fees	\$ -	\$ -	\$ 8,000
82160 Training & Travel	\$ -	\$ 4,595	\$ 1,000
82210 Enterprise Car Rental	\$ -	\$ 11,686	\$ 12,200
82730 Community Outreach	\$ -	\$ -	\$ 1,000
83120 Food	\$ -	\$ 402	\$ -
83300 Department Supplies	\$ 1,512	\$ 3,055	\$ 1,000
83460 Auto Maint	\$ -	\$ 9	\$ 225
84130 Contracts & Agreements	\$ -	\$ -	\$ 498,560
Division Total: Emergency Operations Center	\$ 1,512	\$ 111,300	\$ 616,586



Executive Services

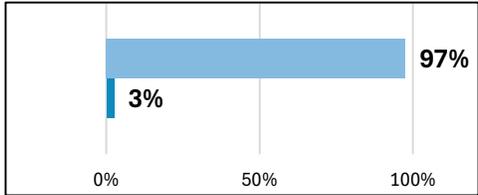
Division Code: 002

Denison's Home Rule Charter was adopted by election in 1975 and created the Office of the City Manager. The City Manager is appointed by and reports to the City Council, executes legislation enacted by the Council, and administers the government of the City.

FULL-TIME STAFF:

	FY2026 Budgeted
Interim City Manager	1
Assistant City Manager	1
Asst to the City Mgr/City Clerk	1
Executive Asst/Deputy City Clerk	1
Administrative Assistant	1
City Council Members	7

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	52,140,816
Total Division Expenditures	\$	1,341,107

TOTAL STAFF: 12

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Council Meetings (Reg, Spec & Work Sessions)	24	26	25
Ordinances Adopted	81	53	47
Resolutions Approved	26	27	28
Open Records Requests Received	1,033	1,231	1,197

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 553,471	\$ 583,508	\$ 552,407
Contractual/Fixed	\$ 706,650	\$ 827,831	\$ 765,350
Supplies	\$ 32,102	\$ 26,194	\$ 23,350
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,292,222	\$ 1,437,533	\$ 1,341,107

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
<u>Expenditures</u>			
Division: 002 - Executive Services			
81010 Social Security - Full Time	\$ 31,351	\$ 32,854	\$ 33,254
81015 Social Security - Part Time	\$ 321	\$ 321	\$ 321
81020 Retirement TMRS	\$ 48,159	\$ 51,513	\$ 47,056
81040 Employee Insurance	\$ 25,904	\$ 29,824	\$ 30,943
81050 Workers' Compensation	\$ 454	\$ 660	\$ 645
81080 Longevity	\$ 900	\$ 2,109	\$ 2,400
81100 Salaries & Wages - Full Time	\$ 436,566	\$ 460,188	\$ 432,297
81150 Salaries & Wages - Part Time	\$ 4,201	\$ 4,201	\$ 4,200
81198 Accrued Wages	\$ 5,616	\$ 1,839	\$ 1,291
82040 Postage	\$ 798	\$ 1,082	\$ 1,250
82160 Training/Travel	\$ 28,340	\$ 27,024	\$ 35,000
82180 Tuition Reimbursement	\$ 3,595	\$ 5,635	\$ -
82210 Enterprise Car Rental Program	\$ 24,518	\$ -	\$ -
82700 Professional Fees	\$ 290,864	\$ 310,433	\$ 340,000
82740 Advertising	\$ 5,465	\$ 7,275	\$ 13,000
82780 Printing & Binding	\$ 666	\$ 265	\$ 500
82820 Membership/Subscriptions	\$ 5,596	\$ 6,216	\$ 5,600
83010 Office Supplies	\$ 4,536	\$ 3,087	\$ 6,500
83020 Service Awards	\$ -	\$ 1,032	\$ 800
83050 Hospitality	\$ 1,143	\$ 967	\$ 1,050
83120 Food	\$ 7,263	\$ 6,045	\$ 6,000
83245 Reimbursement Expenses	\$ -	\$ 5,393	\$ -
83300 Department Supplies	\$ 1,781	\$ 351	\$ 500
83460 Auto Maintenance	\$ -	\$ 18	\$ -
83930 Special Events	\$ 17,379	\$ 9,300	\$ 8,500
84360 Elections	\$ 12,729	\$ 75	\$ 20,000
84400 Legal Services	\$ 334,078	\$ 469,826	\$ 350,000
Division Total: Executive Services	\$ 1,292,222	\$ 1,437,533	\$ 1,341,107



Main Street

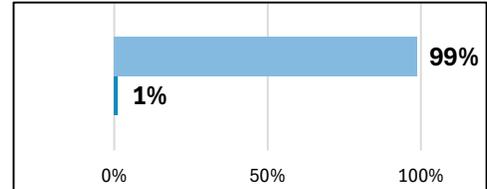
Division Code: 003

This division is designed to retain, expand, and recruit retail and commercial business in Denison with a primary focus on downtown revitalization, restoration, and preservation of the historical district.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of Main Street	1
Main Street Coordinator	1
Management Assistant	1
Crew Leader	1
Maintenance Worker	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 619,396

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Total Unique Downtown Visitors	273,600	301,000	430,000
Occupancy Rate	87%	86%	86%
Full-Time Employees in Downtown District	1,065	1,081	1,095
Part-Time Employees in Downtown District	323	343	361

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 290,136	\$ 302,003	\$ 349,746
Contractual/Fixed	\$ 64,179	\$ 53,378	\$ 81,000
Supplies	\$ 80,125	\$ 206,973	\$ 188,650
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 434,440	\$ 562,355	\$ 619,396

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 003 - Main Street			
81010 Social Security - Full Time	\$ 16,497	\$ 17,083	\$ 20,068
81020 Retirement TMRS	\$ 24,691	\$ 26,130	\$ 28,397
81040 Employee Insurance	\$ 23,214	\$ 22,249	\$ 37,668
81050 Workers' Compensation	\$ 213	\$ 330	\$ 385
81080 Longevity	\$ 1,159	\$ 1,004	\$ 1,320
81090 Overtime	\$ 1,834	\$ 1,989	\$ 3,125
81100 Salaries & Wages - Full Time	\$ 220,616	\$ 232,385	\$ 258,011
81198 Accrued Wages	\$ 1,913	\$ 833	\$ 772
82040 Postage	\$ 82	\$ 290	\$ 200
82160 Training/Travel	\$ 15,652	\$ 17,513	\$ 10,500
82620 Electricity	\$ 5,474	\$ 4,710	\$ 5,800
82700 Professional Fees	\$ 2,556	\$ 1,701	\$ 2,000
82740 Advertising	\$ 16,793	\$ 11,562	\$ 12,000
82750 Rent	\$ 10,316	\$ 5,175	\$ -
82780 Printing & Binding	\$ 11,078	\$ 9,903	\$ 10,000
82820 Membership/Subscriptions	\$ 2,227	\$ 2,525	\$ 2,500
83010 Office Supplies	\$ 1,039	\$ 3,638	\$ 1,200
83020 Service Awards	\$ -	\$ -	\$ 1,000
83060 Uniforms/ Boots	\$ 327	\$ 159	\$ 1,000
83240 Chemical Supplies	\$ -	\$ -	\$ 1,000
83280 Minor Tools	\$ 1,144	\$ 963	\$ 2,500
83290 Safety/ PPE	\$ -	\$ -	\$ 200
83300 Department Supplies	\$ 2,206	\$ 1,312	\$ 2,000
83460 Auto Maintenance	\$ -	\$ 12	\$ 450
83480 Machine & Equipment Maintenance	\$ -	\$ -	\$ 300
83560 Park Maintenance	\$ -	\$ -	\$ 2,000
83920 Historic Preservation	\$ 812	\$ 1,555	\$ 2,000
83930 Special Events	\$ 74,596	\$ 199,334	\$ 175,000
84930 Landscaping	\$ -	\$ -	\$ 38,000
Division Total: Main Street	\$ 434,440	\$ 562,355	\$ 619,396



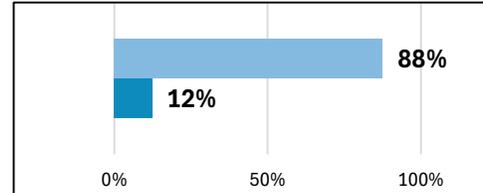
**Non-Departmental
Division Code: 004**

This division accounts for non-specific divisional expenses such as property insurance, local organization contributions, contracts & agreements, contingency expenses, and all other non-departmental fees.

FULL-TIME STAFF:

	FY2026 Budgeted
N/A	0

**RATIO OF FY26 GENERAL FUND
EXPENSE:**



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 6,477,993

TOTAL STAFF: 0

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 3,017,800	\$ 4,012,545	\$ 4,607,071
Supplies	\$ 2,238,009	\$ 1,200,896	\$ 260,000
Debt Service	\$ 1,347,722	\$ 1,458,596	\$ 1,610,922
Capital Outlay	\$ 1,502	\$ 51,393	\$ -
Total Expenditures	\$ 6,605,032	\$ 6,723,429	\$ 6,477,993

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
<u>Expenditures</u>			
Division: 004 - Non-Departmental			
82620 Electricity	\$ 30,627	\$ 30,627	\$ 15,627
82700 Professional Fees	\$ 12,127	\$ 3,880	\$ 1,500
82820 Membership/Subscriptions	\$ 16,737	\$ 20,146	\$ 20,000
82905 Grant Match	\$ -	\$ -	\$ 218,300
83285 Capital Requests (Proposed)	\$ 32,253	\$ 180,254	\$ -
83286 Capital Requests (Lease)	\$ 2,205,756	\$ 1,020,642	\$ 260,000
83287 Capital Requests (Appropriated)	\$ 1,502	\$ 51,392	\$ -
84060 Insurance-Liability	\$ 281,256	\$ 345,421	\$ 435,000
84110 Texoma Community Center Contrib.	\$ 45,000	\$ 45,000	\$ 45,000
84115 Texoma Family Shelter	\$ 500	\$ -	\$ 3,750
84130 Contracts & Agreements	\$ 111,281	\$ 125,247	\$ 120,000
84140 Contingency	\$ 4,765	\$ 23,850	\$ 75,000
84160 Taps Contract	\$ 31,500	\$ 31,500	\$ 31,500
84170 Credit Card Merchant Fees	\$ 99,937	\$ 85,638	\$ 100,000
84180 Claims & Refunds	\$ 60,081	\$ 97,937	\$ 1,500
84260 Interest Expense	\$ 151,216	\$ 236,282	\$ 234,894
84270 Lease Payments	\$ 1,347,722	\$ 1,458,596	\$ 1,610,922
84400 Legal Services	\$ 1,086	\$ -	\$ -
84700 Tax Collections	\$ 13,388	\$ 13,635	\$ 15,000
84940 TIRZ Contributions	\$ 1,740,673	\$ 2,568,852	\$ 2,950,000
84941 TIRZ Administration	\$ 19,014	\$ 231	\$ 10,000
84950 Appraisal District	\$ 398,611	\$ 384,298	\$ 330,000
Division Total: Non-Departmental	\$ 6,605,032	\$ 6,723,429	\$ 6,477,993



City Marshal

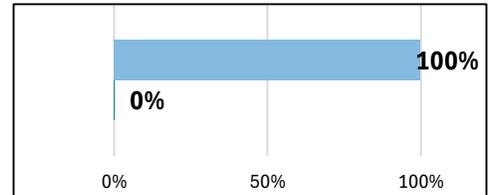
Division Code: 007

The City Marshal is responsible for clearing warrants, service of court related documents, assistance with magistration and prisoner transport as well as acting as Court Bailiff/Security.

FULL-TIME STAFF:

	FY2026 Budgeted
City Marshal	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 168,869

TOTAL STAFF: 1

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Warrants Cleared	1,726	1,962	1,622
Warrants Served	4,564	4,902	4,767
Staff Training and Development Hours	78	46	50

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 117,271	\$ 109,441	\$ 138,594
Contractual/Fixed	\$ 11,630	\$ 11,299	\$ 28,800
Supplies	\$ 434	\$ 36	\$ 1,475
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 129,335	\$ 120,776	\$ 168,869

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 007 - City Marshal			
81010 Social Security - Full Time	\$ 6,148	\$ 6,399	\$ 6,569
81015 Social Security - Part Time	\$ 939	\$ -	\$ 1,913
81020 Retirement TMRS	\$ 8,874	\$ 9,356	\$ 9,295
81040 Employee Insurance	\$ 6,965	\$ 7,442	\$ 7,654
81050 Workers' Compensation	\$ 1,372	\$ 1,821	\$ 1,865
81080 Longevity	\$ 268	\$ 328	\$ 420
81100 Salaries & Wages - Full Time	\$ 80,500	\$ 83,719	\$ 85,448
81150 Salaries & Wages - Part Time	\$ 12,275	\$ -	\$ 25,000
81198 Accrued Wages	\$ (70)	\$ 376	\$ 430
82160 Training/Travel	\$ 1,666	\$ 1,335	\$ 3,000
82210 Enterprise Car Rental Program	\$ 9,964	\$ 9,964	\$ 25,500
82700 Professional Fees	\$ -	\$ -	\$ 200
82820 Membership/Subscriptions	\$ -	\$ -	\$ 100
83010 Office Supplies	\$ 434	\$ -	\$ 250
83060 Uniforms/Boots	\$ -	\$ -	\$ 500
83290 Safety/PPE	\$ -	\$ -	\$ 500
83460 Auto Maintenance	\$ -	\$ 36	\$ 225
Division Total: City Marshal	\$ 129,335	\$ 120,776	\$ 168,869



Cemeteries

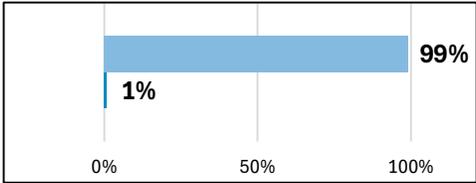
Division Code: 008

This division is responsible for the operation, preservation and/or maintenance of several cemeteries including: Oakwood, Coffman-Layne, McClain, Iron Ore Creek, Magnolia, and Fairview.

FULL-TIME STAFF:

	FY2026 Budgeted
Foreman	1
Crew Leader	1
Administrative Assistant	1
Utility Worker	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$ 52,140,816
Total Division Expenditures	\$ 444,695

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Number of Cemeteries Maintained	6	6	6
Total Cemetery Acreage	77	77	77
Burials Performed	117	89	102
Lots Sold	49	51	33
Chapel Reservations	85	47	45

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 316,219	\$ 320,272	\$ 352,020
Contractual/Fixed	\$ 39,086	\$ 42,370	\$ 47,650
Supplies	\$ 39,807	\$ 41,345	\$ 45,025
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 395,112	\$ 403,987	\$ 444,695

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 008 - Cemeteries			
81010 Social Security - Full Time	\$ 15,337	\$ 15,718	\$ 18,167
81015 Social Security - Part Time	\$ 2,029	\$ 1,327	\$ 1,836
81020 Retirement TMRS	\$ 23,363	\$ 24,434	\$ 25,706
81040 Employee Insurance	\$ 33,380	\$ 33,156	\$ 37,578
81050 Workers' Compensation	\$ 3,634	\$ 5,814	\$ 6,487
81080 Longevity	\$ 621	\$ 651	\$ 1,080
81090 Overtime	\$ 4,935	\$ 6,061	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 207,134	\$ 212,777	\$ 231,392
81150 Salaries & Wages - Part Time	\$ 26,528	\$ 17,340	\$ 24,000
81198 Accrued Wages	\$ (742)	\$ 2,995	\$ 774
82040 Postage	\$ 118	\$ 164	\$ 150
82120 Equipment Rental	\$ -	\$ 109	\$ 2,500
82140 Oil & Filters	\$ -	\$ -	\$ 100
82160 Training/Travel	\$ 2,185	\$ 1,833	\$ 2,000
82210 Enterprise Rental Car Program	\$ 9,402	\$ 11,837	\$ 12,400
82420 Building & Grounds Maintenance	\$ 11,531	\$ 10,170	\$ 11,000
82620 Electricity	\$ 5,674	\$ 6,072	\$ 6,000
82700 Professional Fees	\$ 77	\$ -	\$ -
82710 Temporary-Contract Labor	\$ -	\$ 1,705	\$ 3,000
82740 Advertising	\$ 17	\$ 312	\$ -
82820 Membership/Subscriptions	\$ 10,083	\$ 10,168	\$ 10,500
83010 Office Supplies	\$ 883	\$ 624	\$ 1,000
83040 Janitorial Expense	\$ -	\$ 480	\$ 1,500
83060 Uniforms/Boots	\$ 3,154	\$ 3,522	\$ 3,200
83160 Auto/Equip Fuel	\$ 4,246	\$ 4,509	\$ 4,500
83240 Chemical Supplies	\$ 2,328	\$ 5,048	\$ 5,000
83280 Minor Tools	\$ 4,152	\$ 3,667	\$ 5,000
83290 Safety/PPE	\$ 354	\$ 389	\$ 400
83300 Department Supplies	\$ 5,878	\$ 3,551	\$ 3,200
83378 Burial Supplies	\$ 10,931	\$ 15,559	\$ 18,000
83440 Building Maint	\$ 807	\$ -	\$ 500
83460 Auto Maintenance	\$ -	\$ 272	\$ 225
83480 Machine & Equipment Maintenance	\$ 7,073	\$ 3,724	\$ 2,500
Division Total: Cemeteries	\$ 395,112	\$ 403,987	\$ 444,695



Information Technology

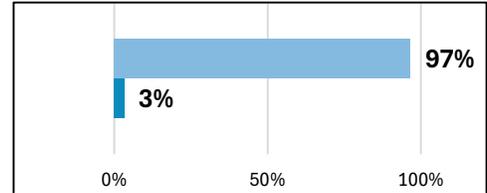
Division Code: 009

The IT Division installs, maintains, and supports the City's computing hardware, software, peripherals, and networks, with a primary focus on network security.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of I.T.	1
Cybersecurity & Infra. Engineer	1
I.T. Administrator	1
Senior I.T. Support Technician	1
I.T. Support Technician	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 1,735,903

TOTAL STAFF: 6

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
HelpDesk Tickets Resolved	5,709	5,191	5,940
HelpDesk Average Response Time	10 Min	10 Min	10 Min
Number of Emails Blocked by Spam Filters	60K+	65K+	44K+

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 469,571	\$ 530,083	\$ 582,478
Contractual/Fixed	\$ 943,477	\$ 833,965	\$ 950,125
Supplies	\$ 174,717	\$ 260,191	\$ 203,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,587,766	\$ 1,624,239	\$ 1,735,903

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 009 - Information Technology			
81010 Social Security - Full Time	\$ 26,957	\$ 30,328	\$ 34,532
81020 Retirement TMRS	\$ 39,804	\$ 46,132	\$ 48,864
81040 Employee Insurance	\$ 31,345	\$ 37,971	\$ 45,693
81050 Workers' Compensation	\$ 337	\$ 625	\$ 662
81080 Longevity	\$ 2,363	\$ 2,155	\$ 2,640
81090 Overtime	\$ 4,202	\$ 6,196	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 360,225	\$ 406,055	\$ 443,759
81198 Accrued Wages	\$ 4,339	\$ 620	\$ 1,328
82010 Telecommunications	\$ 316,097	\$ 269,626	\$ 332,200
82030 Software Maintenance Fees	\$ 10,534	\$ 12,719	\$ 10,000
82031 Web Domains	\$ 313	\$ 498	\$ 475
82040 Postage	\$ 32	\$ 23	\$ 50
82050 Licenses	\$ 150,865	\$ 128,940	\$ 468,600
82060 Alarm/Burglary	\$ 6,706	\$ 4,113	\$ 8,100
82160 Training/Travel	\$ 174	\$ 238	\$ 6,000
82210 Enterprise Car Rental Program	\$ 516	\$ 6,192	\$ 11,100
82430 Maintenance Fees	\$ 304,337	\$ 330,984	\$ -
82700 Professional Fees	\$ 77,620	\$ 11,590	\$ 14,000
82760 Office Machines	\$ 76,137	\$ 67,904	\$ 98,600
82820 Membership/Subscriptions	\$ 147	\$ 1,138	\$ 1,000
83010 Office Supplies	\$ 1,743	\$ 2,228	\$ 2,000
83060 Uniform/Boots	\$ -	\$ 402	\$ 1,000
83280 Minor Tools	\$ 257	\$ 316	\$ 250
83283 Workstation/Mobile Equipment	\$ 11,227	\$ 6,870	\$ 10,000
83284 Network Hardware	\$ 31,668	\$ 14,777	\$ 30,000
83300 Department Supplies	\$ 35,701	\$ 6,927	\$ 30,000
83460 Auto Maintenance	\$ -	\$ 65	\$ 450
83995 Public Safety	\$ 94,121	\$ 228,605	\$ 129,600
Division Total: Information Technology	\$ 1,587,766	\$ 1,624,239	\$ 1,735,903



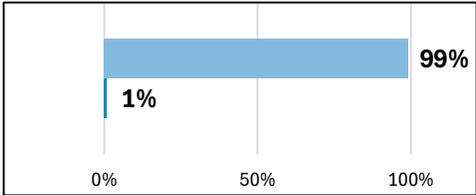
Employee Services
Division Code: 010

The Employee Services (ES) Division oversees recruitment, onboarding, training, retention, employee engagement, and benefit administration including insurances, accrued leave, workers' compensation, and payroll. Additionally, ES administers all personnel rules and regulations, including Civil Service.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of Employee Services	1
Employee Services Specialist	1
Employee Services Generalist	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 476,089

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
New Hires	127	119	136
Job Postings	107	86	91
Applications Received	2,328	2,621	4,653
Turnover	1.7%	1.6%	1.8%

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 324,401	\$ 337,786	\$ 345,064
Contractual/Fixed	\$ 56,008	\$ 73,133	\$ 78,525
Supplies	\$ 50,721	\$ 46,030	\$ 52,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 431,130	\$ 456,949	\$ 476,089

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 010 - Employee Services			
81010 Social Security - Full Time	\$ 18,765	\$ 19,569	\$ 20,719
81020 Retirement TMRS	\$ 27,874	\$ 29,485	\$ 29,317
81040 Employee Insurance	\$ 21,046	\$ 22,302	\$ 23,009
81050 Workers' Compensation	\$ 230	\$ 373	\$ 395
81080 Longevity	\$ 2,377	\$ 2,557	\$ 2,880
81100 Salaries & Wages - Full Time	\$ 251,300	\$ 262,309	\$ 267,951
81198 Accrued Wages	\$ 2,809	\$ 1,192	\$ 793
82030 Software Maintenance Fees	\$ 22,738	\$ 24,309	\$ 25,525
82040 Postage	\$ 242	\$ 340	\$ 500
82160 Training/Travel	\$ 5,166	\$ 2,982	\$ 5,000
82170 Staff Development	\$ 4,899	\$ 5,039	\$ 5,500
82700 Professional Fees	\$ 2,847	\$ 165	\$ 7,000
82740 Advertising	\$ 251	\$ 990	\$ 3,000
82780 Printing & Binding	\$ -	\$ 447	\$ 500
82820 Membership/Subscriptions	\$ 643	\$ 1,212	\$ 500
82860 Physicals	\$ 9,794	\$ 13,580	\$ 14,000
83010 Office Supplies	\$ 1,588	\$ 772	\$ 1,500
83020 Service Awards	\$ 6,758	\$ 5,912	\$ 7,000
83030 Employee Recognition	\$ 16,812	\$ 17,256	\$ 17,000
83050 Hospitality	\$ 931	\$ 1,154	\$ 1,000
83290 Safety/PPE	\$ 37	\$ -	\$ -
83900 Civil Service	\$ 24,594	\$ 20,936	\$ 26,000
84760 Unemployment	\$ 9,429	\$ 24,069	\$ 17,000
Division Total: Employee Services	\$ 431,130	\$ 456,949	\$ 476,089



Accounting

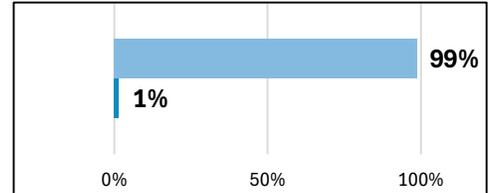
Division Code: 011

This division accounts for City funds through a record system that is in compliance with recognized municipal accounting standards. It also performs purchasing, budgeting and auditing functions.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of Finance	1
Finance Controller	1
Senior Accountant	1
Accountant	1
Purchasing Coordinator	1
Accounting Clerk	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 688,601

TOTAL STAFF: 6

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Invoices Paid	13,873	14,531	13,037
Purchase Orders Created	114	128	562
AR Invoices Billed	43	54	50
Journal Entries Processed	30,974	19,449	24,467
Number of Credit Cards Transactions	5,235	5,641	5,191

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 651,914	\$ 666,499	\$ 646,601
Contractual/Fixed	\$ 46,049	\$ 32,454	\$ 35,600
Supplies	\$ 8,475	\$ 3,080	\$ 6,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 706,438	\$ 702,033	\$ 688,601

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
<u>Expenditures</u>			
Division: 011 - Accounting			
81010 Social Security - Full Time	\$ 38,655	\$ 39,042	\$ 38,238
81020 Retirement TMRS	\$ 56,421	\$ 58,213	\$ 54,108
81040 Employee Insurance	\$ 45,995	\$ 46,773	\$ 53,212
81050 Workers' Compensation	\$ 494	\$ 770	\$ 733
81080 Longevity	\$ 2,663	\$ 2,525	\$ 2,940
81100 Salaries & Wages - Full Time	\$ 503,029	\$ 519,077	\$ 495,900
81198 Accrued Wages	\$ 4,657	\$ 98	\$ 1,470
82040 Postage	\$ 2,897	\$ 2,939	\$ 3,500
82160 Training/Travel	\$ 2,017	\$ 3,979	\$ 5,500
82700 Professional Fees	\$ 39,071	\$ 24,461	\$ 25,000
82740 Advertising	\$ 655	\$ -	\$ -
82780 Printing and Binding	\$ 29	\$ -	\$ 200
82820 Membership/Subscriptions	\$ 1,380	\$ 1,075	\$ 1,400
83010 Office Supplies	\$ 7,309	\$ 2,519	\$ 5,000
83060 Uniforms/Boots	\$ 397	\$ 310	\$ 700
83120 Food	\$ 769	\$ 251	\$ 700
Division Total: Accounting	\$ 706,438	\$ 702,033	\$ 688,601



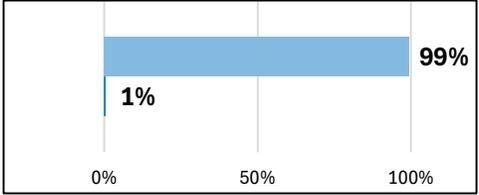
Municipal Court
Division Code: 015

The Municipal Court is responsible for hearing misdemeanor cases in violation of City Ordinances and State Statutes under its jurisdiction - serving Denison Police, Fire, Code, Animal Services, Denison ISD, and Grayson County Health Department violations accordingly.

FULL-TIME STAFF:

	FY2026 Budgeted
Court Coordinator	1
Court Clerk	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 329,927

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Cases Filed	5,162	4,891	3,797
Cases Disposed/Resolved	4,454	4,509	3,707
Warrants Issued	1,597	2,991	1,296
Appeals Filed	0	3	0

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 233,060	\$ 231,202	\$ 247,927
Contractual/Fixed	\$ 28,959	\$ 35,169	\$ 78,100
Supplies	\$ 3,054	\$ 2,296	\$ 3,900
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 265,073	\$ 268,667	\$ 329,927

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 015 - Municipal Court			
81010 Social Security - Full Time	\$ 9,935	\$ 9,650	\$ 10,677
81015 Social Security - Part Time	\$ 3,984	\$ 4,020	\$ 4,205
81020 Retirement TMRS	\$ 14,291	\$ 14,292	\$ 15,109
81040 Employee Insurance	\$ 19,047	\$ 20,132	\$ 22,536
81050 Workers' Compensation	\$ 187	\$ 263	\$ 286
81080 Longevity	\$ 418	\$ 443	\$ 480
81100 Salaries & Wages - Full Time	\$ 131,175	\$ 129,181	\$ 139,092
81150 Salaries & Wages - Part Time	\$ 52,076	\$ 52,547	\$ 54,968
81198 Accrued Wages	\$ 1,947	\$ 675	\$ 574
82040 Postage	\$ 4,034	\$ 3,857	\$ 3,700
82160 Training/Travel	\$ 2,579	\$ 4,334	\$ 6,000
82690 Collection Agency Fees	\$ -	\$ -	\$ 40,000
82700 Professional Fees	\$ 22,017	\$ 26,764	\$ 28,000
82780 Printing and Binding	\$ -	\$ 31	\$ -
82820 Membership/Subscriptions	\$ 330	\$ 183	\$ 400
83010 Office Supplies	\$ 2,899	\$ 2,287	\$ 3,000
83060 Uniforms/Boots	\$ 155	\$ -	\$ 900
83460 Auto Maint	\$ -	\$ 9	\$ -
Division Total: Municipal Court	\$ 265,073	\$ 268,667	\$ 329,927



Public Library

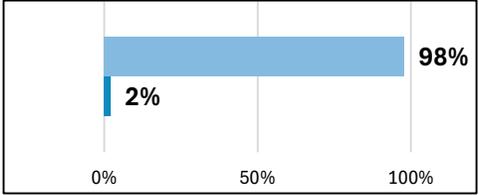
Division Code: 016

The Denison Public Library strengthens our community by helping people learn through our facilities, programs, and collections.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of Library	1
Library Services Manager	1
Youth Services Librarian	1
Lending Services Supervisor	1
Administrative Assistant	1
Adult Programming Coordinator	1
Technical Services Coordinator	1
Library Assistant	3
Youth Services Library Assistant	1
TOTAL STAFF:	11

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	52,140,816
Total Division Expenditures	\$	1,125,486

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Books/Media in Collection	28,401	30,106	32,217
Books/Media Borrowed	80,994	83,450	83,115
Registered Library Cards	2,718	3,063	3,099
Library Visits	63,294	70,623	71,279
Program Attendance	44,761	47,113	41,915

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 824,155	\$ 864,491	\$ 933,186
Contractual/Fixed	\$ 88,370	\$ 110,548	\$ 108,650
Supplies	\$ 69,373	\$ 77,466	\$ 83,650
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 981,897	\$ 1,052,505	\$ 1,125,486

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 016 - Public Library			
81010 Social Security - Full Time	\$ 41,148	\$ 43,103	\$ 46,460
81015 Social Security - Part Time	\$ 7,608	\$ 7,895	\$ 9,035
81020 Retirement TMRS	\$ 59,428	\$ 63,313	\$ 65,742
81040 Employee Insurance	\$ 68,957	\$ 73,769	\$ 82,977
81050 Workers' Compensation	\$ 831	\$ 1,300	\$ 1,425
81080 Longevity	\$ 4,341	\$ 4,941	\$ 5,940
81100 Salaries & Wages - Full Time	\$ 536,560	\$ 563,811	\$ 601,378
81150 Salaries & Wages - Part Time	\$ 99,453	\$ 103,209	\$ 118,100
81198 Accrued Wages	\$ 5,829	\$ 3,149	\$ 2,129
82032 Software	\$ 2,834	\$ 9,751	\$ 8,000
82040 Postage	\$ 1,310	\$ 1,736	\$ 1,500
82160 Training/Travel	\$ 2,471	\$ 1,497	\$ 2,000
82620 Electricity	\$ 23,995	\$ 25,741	\$ 25,000
82630 Gas & Propane	\$ 5,682	\$ 5,924	\$ 5,500
82700 Professional Fees	\$ 86	\$ -	\$ 500
82730 Community Outreach	\$ 1,506	\$ 1,925	\$ 1,500
82800 BARR	\$ 42,000	\$ 42,000	\$ 42,000
82820 Membership/Subscriptions	\$ 8,487	\$ 21,975	\$ 22,650
83010 Office Supplies	\$ 2,298	\$ 2,473	\$ 2,500
83040 Janitorial Expense	\$ 2,000	\$ 34,907	\$ 33,150
83100 Youth Services	\$ 14,025	\$ 14,994	\$ 18,000
83110 Family Place	\$ 961	\$ 245	\$ 1,000
83300 Department Supplies	\$ 15,586	\$ 14,582	\$ 17,000
83440 Building Maintenance	\$ 34,427	\$ 8,266	\$ 10,000
83480 Machine & Equipment Maintenance	\$ 77	\$ 1,999	\$ 2,000
Division Total: Public Library	\$ 981,897	\$ 1,052,505	\$ 1,125,486



Marketing & Tourism

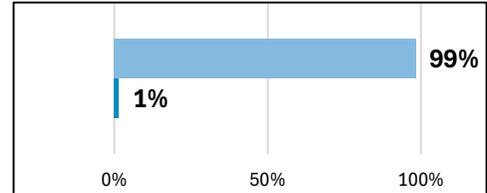
Division Code: 017

This division is designed to market and promote the City as a tourist destination through social media, digital marketing, and print advertising. The ultimate goal is to generate overnight stays at our hotels and short term rentals for both small groups and large conventions.

FULL-TIME STAFF:

	FY2026 Budgeted
Tourism Manager	1
Visitor Center Welcome Rep.	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 747,165

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Social Media Engagement	550,000	1,695,500	4,252,433
Hotel Occupancy Taxes	\$920,643	\$955,095	\$962,350
Grant Applications	2	10	6

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 78,963	\$ 94,076	\$ 143,794
Contractual/Fixed	\$ 422,625	\$ 408,103	\$ 519,171
Supplies	\$ 81,742	\$ 80,612	\$ 84,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 583,329	\$ 582,791	\$ 747,165

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 017 - Marketing & Tourism			
81010 Social Security - Full Time	\$ 4,565	\$ 5,305	\$ 8,280
81020 Retirement TMRS	\$ 6,602	\$ 7,885	\$ 11,717
81040 Employee Insurance	\$ 6,921	\$ 7,906	\$ 15,079
81050 Workers' Compensation	\$ 53	\$ 120	\$ 159
81080 Longevity	\$ 148	\$ 111	\$ 240
81100 Salaries & Wages - Full Time	\$ 59,930	\$ 70,716	\$ 108,000
81198 Accrued Wages	\$ 744	\$ 2,034	\$ 319
82030 Software Maintenance Fees	\$ -	\$ 24,996	\$ 24,996
82040 Postage	\$ 288	\$ 1,845	\$ 2,500
82160 Training/Travel	\$ 8,489	\$ 5,151	\$ 10,000
82620 Electricity	\$ 1,275	\$ 6,452	\$ 9,500
82630 Gas and Propane	\$ -	\$ 1,297	\$ 3,000
82700 Professional Fees	\$ 101,238	\$ 99,904	\$ 183,875
82730 Community Outreach	\$ -	\$ -	\$ 5,000
82740 Advertising	\$ 157,969	\$ 97,528	\$ 100,000
82750 Rent	\$ 10,316	\$ 5,175	\$ 5,300
82780 Printing & Binding	\$ 2,486	\$ 1,165	\$ 15,000
82820 Membership/Subscriptions	\$ 8,714	\$ 15,701	\$ 15,000
83010 Office Supplies	\$ 1,381	\$ 1,113	\$ 2,000
83040 Janitorial Expense	\$ 2,282	\$ 1,268	\$ 2,200
83085 Merchandise	\$ -	\$ 26,089	\$ 15,000
83920 Historic Preservation	\$ 34,247	\$ 10,000	\$ 15,000
83930 Special Events	\$ 43,831	\$ 42,141	\$ 50,000
84130 Contracts & Agreements	\$ 10,000	\$ 10,000	\$ -
84905 Arts Program	\$ 121,850	\$ 138,890	\$ 145,000
Division Total: Marketing & Tourism	\$ 583,329	\$ 582,791	\$ 747,165



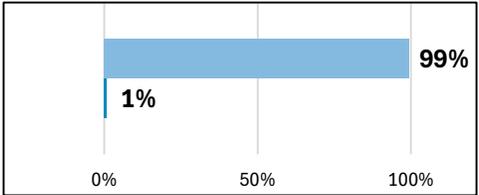
Community Engagement
Division Code: 018

This division serves as the central point of contact for communications and engagement activities citywide by working collaboratively to build positive relationships, promote innovative avenues to be involved, and informed through public awareness, engagement, and transparency initiatives.

FULL-TIME STAFF:

	FY2026 Budgeted
Com. Relations & Media Director	1
Marketing Coordinator	1
Welcome Desk Representative	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 368,019

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Social Media Engagement (IG/FB/ND/LI)	2,014	3,018	3,319
Media Requests Managed	721	872	619
Website Visits	N/A	228,000	230,000
Newsletter Sends	11,253	11,760	11,474
Newsletter Opens	6,642	6,675	6,600

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 111,417	\$ 123,514	\$ 249,819
Contractual/Fixed	\$ 59,326	\$ 68,686	\$ 110,200
Supplies	\$ 4,484	\$ 983	\$ 8,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 175,227	\$ 193,182	\$ 368,019

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 018 - Community Engagement			
81010 Social Security - Full Time	\$ 6,600	\$ 6,969	\$ 14,609
81015 Social Security - Part Time	\$ -	\$ 184	\$ -
81020 Retirement TMRS	\$ 9,525	\$ 10,409	\$ 20,673
81040 Employee Insurance	\$ 6,989	\$ 7,574	\$ 22,722
81050 Workers' Compensation	\$ 64	\$ 138	\$ 281
81080 Longevity	\$ 113	\$ 173	\$ 420
81100 Salaries & Wages - Full Time	\$ 86,559	\$ 93,327	\$ 190,550
81150 Salaries & Wages - Part Time	\$ -	\$ 2,400	\$ -
81198 Accrued Wages	\$ 1,567	\$ 2,340	\$ 564
82030 Software Maintenance Fees	\$ 31,371	\$ 20,536	\$ 20,800
82040 Postage	\$ -	\$ -	\$ 500
82160 Training/Travel	\$ 2,386	\$ 3,678	\$ 3,750
82180 Tuition Reimbursement	\$ -	\$ -	\$ 5,250
82210 Enterprise Car Rental Program	\$ -	\$ 10,986	\$ 11,400
82700 Professional Fees	\$ 12,941	\$ 26,686	\$ 50,000
82730 Community Outreach	\$ 8,501	\$ 3,765	\$ 13,000
82780 Printing & Binding	\$ 1,247	\$ -	\$ 4,000
82820 Membership/Subscriptions	\$ 2,881	\$ 3,035	\$ 1,500
83010 Office Supplies	\$ 1,779	\$ 767	\$ 2,500
83300 Department Supplies	\$ -	\$ -	\$ 2,500
83930 Special Events	\$ 1,570	\$ 215	\$ 3,000
83955 Keep Denison Beautiful Program	\$ 1,135	\$ -	\$ -
Division Total: Community Engagement	\$ 175,227	\$ 193,182	\$ 368,019



Police

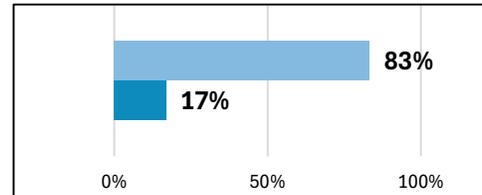
Division Code: 020

This division serves as the central point of contact for communications and engagement activities citywide by working collaboratively to build positive relationships, promote innovative avenues to be involved, and informed through public awareness, engagement, and transparency initiatives.

FULL-TIME STAFF:

	FY2026 Budgeted
Police Chief	1
Assistant Police Chief	2
Lieutenant	4
Sergeant	7
Senior Officer	21
Police Officer	24
Administrative Coordinator	1
Property & Evidence Tech	1
Media Relations Coordinator	1
Case Processing & Analysis Tech	1
Records/Data Specialist	2
TOTAL STAFF:	65

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	52,140,816
Total Division Expenditures	\$	8,797,270

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Calls for Service (PD)	17,351	15,874	18,249
Citations Issued	12,277	13,015	10,233
Accidents	885	958	896
Cases Assigned (CID)	1,110	1,088	680
Cases Cleared (CID)	1,070	993	592

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 6,721,777	\$ 7,057,704	\$ 7,976,470
Contractual/Fixed	\$ 525,795	\$ 542,864	\$ 605,550
Supplies	\$ 161,966	\$ 216,571	\$ 215,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,409,538	\$ 7,817,139	\$ 8,797,270

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
<u>Expenditures</u>			
Division: 020 - Police			
81010 Social Security - Full Time	\$ 392,468	\$ 413,908	\$ 473,656
81020 Retirement TMRS	\$ 579,744	\$ 616,822	\$ 668,229
81040 Employee Insurance	\$ 348,429	\$ 373,595	\$ 498,902
81050 Workers' Compensation	\$ 62,143	\$ 89,748	\$ 99,639
81080 Longevity	\$ 24,550	\$ 25,478	\$ 29,040
81090 Overtime	\$ 120,606	\$ 103,780	\$ 75,000
81095 FBI Task Force Overtime	\$ 58,287	\$ 63,398	\$ 30,000
81096 HPTC Overtime	\$ -	\$ -	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 5,069,047	\$ 5,345,707	\$ 6,040,192
81150 Salaries & Wages - Part Time	\$ -	\$ -	\$ 18,564
81198 Accrued Wages	\$ 66,503	\$ 25,269	\$ 18,248
82030 Software Maintenance Fees	\$ 730	\$ -	\$ -
82040 Postage	\$ 922	\$ 898	\$ 800
82160 Training/Travel	\$ 58,658	\$ 45,570	\$ 50,000
82180 Tuition Reimbursement	\$ -	\$ -	\$ 5,250
82210 Enterprise Car Rental Program	\$ 367,674	\$ 387,854	\$ 430,000
82620 Electricity	\$ 26,588	\$ 33,942	\$ 28,000
82630 Gas & Propane	\$ 1,919	\$ 1,940	\$ 2,000
82700 Professional Fees	\$ 38,238	\$ 37,794	\$ 57,000
82730 Community Outreach	\$ 9,293	\$ 10,942	\$ 7,000
82780 Printing & Binding	\$ 580	\$ 1,181	\$ 1,500
82820 Membership/Subscriptions	\$ 17,731	\$ 21,839	\$ 20,000
82985 Recruiting	\$ 3,461	\$ 903	\$ 4,000
83010 Office Supplies	\$ 9,821	\$ 7,014	\$ 11,000
83040 Janitorial Expense	\$ 25,847	\$ 25,549	\$ 25,000
83060 Uniforms/Boots	\$ 32,925	\$ 58,308	\$ 45,100
83080 Clothing and Linen	\$ -	\$ 17	\$ -
83120 Food	\$ 8,418	\$ 6,536	\$ 6,500
83160 Auto/Equip Fuel	\$ 652	\$ 232	\$ 1,000
83300 Department Supplies	\$ 24,336	\$ 52,290	\$ 50,000
83320 Ammunition & Firearms	\$ 15,509	\$ 13,714	\$ 20,000
83370 K-9 Expense	\$ 3,940	\$ 2,316	\$ 2,700
83440 Building Maintenance	\$ 34,414	\$ 31,009	\$ 30,000
83460 Auto Maintenance	\$ 3,601	\$ 15,440	\$ 21,950
83980 Miscellaneous	\$ 2,501	\$ 4,146	\$ 2,000
Division Total: Police	\$ 7,409,538	\$ 7,817,139	\$ 8,797,270



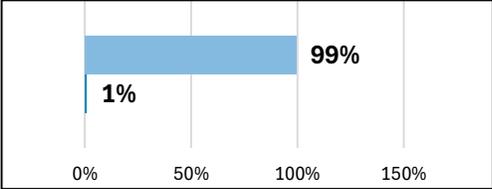
Animal Services
Division Code: 022

This division is responsible for the enforcement of animal related ordinances within the City limits of Denison.

FULL-TIME STAFF:

	FY2026 Budgeted
Senior Animal Services Officer	1
Animal Services Officer	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 441,279

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Calls for Service (AC)	1,337	1,973	2,777
Dogs Collected	509	311	352
Cats Collected	146	92	201

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 172,892	\$ 184,255	\$ 198,554
Contractual/Fixed	\$ 190,338	\$ 212,578	\$ 229,850
Supplies	\$ 32,811	\$ 14,768	\$ 12,875
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 396,042	\$ 411,600	\$ 441,279

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 022 - Animal Services			
81010 Social Security - Full Time	\$ 9,299	\$ 9,834	\$ 11,124
81020 Retirement TMRS	\$ 13,870	\$ 14,960	\$ 15,741
81040 Employee Insurance	\$ 20,698	\$ 21,600	\$ 22,557
81050 Workers' Compensation	\$ 1,905	\$ 3,214	\$ 3,293
81080 Longevity	\$ 1,606	\$ 1,643	\$ 2,040
81090 Overtime	\$ 2,770	\$ 1,683	\$ 3,200
81100 Salaries & Wages - Full Time	\$ 121,817	\$ 131,066	\$ 140,175
81198 Accrued Wages	\$ 927	\$ 255	\$ 424
82160 Training/Travel	\$ 1,996	\$ 448	\$ 2,000
82210 Enterprise Car Rental Program	\$ 36,969	\$ 27,936	\$ 37,000
82620 Electricity	\$ 2,445	\$ 2,329	\$ 2,600
82630 Gas & Propane	\$ 683	\$ 819	\$ 750
82700 Professional Fees	\$ 148,245	\$ 181,045	\$ 187,500
83060 Uniforms/Boots	\$ 432	\$ 966	\$ 2,000
83245 External Expense (DAWG)	\$ 4,602	\$ 5,630	\$ 4,200
83300 Department Supplies	\$ 4,896	\$ 1,156	\$ 4,500
83440 Building Maintenance	\$ 22,881	\$ 7,016	\$ 1,500
83460 Auto Maintenance	\$ -	\$ -	\$ 675
Division Total: Animal Services	\$ 396,042	\$ 411,600	\$ 441,279



Communications

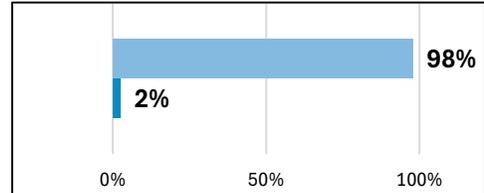
Division Code: 023

This division provides the citizens of Denison with a centralized 911 dispatch center for all emergency and non-emergency police, fire and medical service calls.

FULL-TIME STAFF:

	FY2026 Budgeted
Police Support Services Manager	1
Communications Supervisor	1
Senior Communications Specialist	3
Communications Specialist	8

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 1,248,838

TOTAL STAFF: 13

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Emergency Calls	16,371	15,906	16,490
Non-Emergency Calls	42,963	44,154	43,031

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 909,046	\$ 942,804	\$ 1,013,738
Contractual/Fixed	\$ 171,263	\$ 193,066	\$ 227,100
Supplies	\$ 2,264	\$ 3,427	\$ 8,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,082,573	\$ 1,139,297	\$ 1,248,838

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 023 - Public Safety Communications			
81010 Social Security - Full Time	\$ 52,389	\$ 54,068	\$ 58,894
81020 Retirement TMRS	\$ 77,038	\$ 81,477	\$ 83,337
81040 Employee Insurance	\$ 68,657	\$ 73,506	\$ 98,251
81050 Workers' Compensation	\$ 647	\$ 980	\$ 1,132
81080 Longevity	\$ 1,493	\$ 2,252	\$ 3,180
81090 Overtime	\$ 107,700	\$ 75,352	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 591,440	\$ 654,294	\$ 741,676
81198 Accrued Wages	\$ 9,681	\$ 875	\$ 2,268
82010 Telecommunications	\$ 40,430	\$ 75,607	\$ 103,000
82030 Software Maintenance Fees	\$ 85,298	\$ 91,560	\$ 100,000
82160 Training/Travel	\$ 9,686	\$ 4,161	\$ 7,000
82450 Radio Maintenance	\$ 11,027	\$ 9,330	\$ 10,200
82620 Electricity	\$ 4,388	\$ 6,318	\$ 4,600
82700 Professional Fees	\$ 20,434	\$ 6,090	\$ 2,300
83010 Office Supplies	\$ 1,713	\$ 49	\$ -
83040 Janitorial Expense	\$ -	\$ 2,750	\$ 3,000
83060 Uniforms/Boots	\$ 551	\$ 628	\$ 3,000
83300 Department Supplies	\$ -	\$ -	\$ 2,000
Division Total: Public Safety Communications	\$ 1,082,573	\$ 1,139,297	\$ 1,248,838



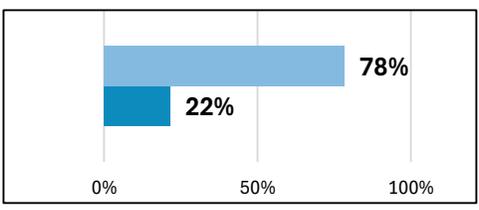
Denison Fire Rescue
Division Code: 024

This division protects the lives and property of our citizens by managing fire, rescue, medical, and environmental emergencies. This commitment is accomplished by effective public fire education, fire prevention, and emergency response services.

FULL-TIME STAFF:

	FY2026 Budgeted
Fire Chief	1
Assistant Fire Chief	2
Battalion Chief	6
Captain	11
Engineer	9
Firefighter	54
Management Assistant	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 11,294,545

TOTAL STAFF: 84

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Calls for Service (FD)	164	108	109
Total Fires (structure, vehicle, grass, etc.)	180	174	145
EMS Runs	4,708	5,507	5,366
Motor Vehicle Accidents	278	270	270
Fire Permits Issued	55	55	52

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 7,467,039	\$ 8,184,377	\$ 10,254,970
Contractual/Fixed	\$ 495,701	\$ 531,598	\$ 735,625
Supplies	\$ 296,352	\$ 276,802	\$ 303,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 8,259,092	\$ 8,992,777	\$ 11,294,545

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
<u>Expenditures</u>			
Division: 024 - Denison Fire Rescue			
81010 Social Security - Full Time	\$ 96,385	\$ 103,615	\$ 122,339
81020 Retirement TMRS	\$ 24,371	\$ 25,805	\$ 25,648
81030 Firemen's Retirement	\$ 1,001,673	\$ 1,096,600	\$ 1,381,898
81040 Employee Insurance	\$ 411,227	\$ 446,832	\$ 657,316
81050 Workers' Compensation	\$ 71,921	\$ 89,636	\$ 131,635
81080 Longevity	\$ 23,580	\$ 28,150	\$ 32,340
81090 Overtime	\$ 221,980	\$ 361,745	\$ 110,000
81098 FLSA Overtime	\$ 318,063	\$ 319,699	\$ 485,000
81100 Salaries & Wages - Full Time	\$ 5,273,798	\$ 5,669,807	\$ 7,286,805
81198 Accrued Wages	\$ 24,040	\$ 42,487	\$ 21,989
82030 Software Maintenance Fees	\$ 15,275	\$ 17,281	\$ 22,225
82040 Postage	\$ 39	\$ 300	\$ 250
82140 Oil & Filters	\$ 1,366	\$ 169	\$ 3,000
82150 Special Teams Training	\$ -	\$ -	\$ 27,000
82160 Training/Travel	\$ 57,649	\$ 65,756	\$ 30,000
82180 Tuition Reimbursement	\$ 3,785	\$ 5,915	\$ 5,250
82210 Enterprise Car Rental Program	\$ 121,064	\$ 114,626	\$ 120,000
82280 Laundry	\$ 713	\$ -	\$ 1,500
82440 Equipment Maintenance Contract	\$ 7,510	\$ 10,281	\$ 18,000
82620 Electricity	\$ 33,472	\$ 33,655	\$ 35,000
82630 Gas & Propane	\$ 12,074	\$ 15,022	\$ 11,200
82700 Professional Fees	\$ 147,081	\$ 154,345	\$ 133,000
82730 Community Outreach	\$ 3,153	\$ 3,703	\$ 3,500
82740 Advertising	\$ 1,467	\$ 743	\$ 1,000
82780 Printing & Binding	\$ 401	\$ 336	\$ 500
82820 Membership/Subscriptions	\$ 32,699	\$ 46,534	\$ 50,000
82860 Physicals	\$ 32,960	\$ 36,090	\$ 39,200
82942 Contract Repairs-Fire	\$ -	\$ -	\$ 200,000
82990 Civil Defense	\$ -	\$ 2,000	\$ 2,000
83010 Office Supplies	\$ 4,883	\$ 2,430	\$ 5,000
83030 Employee Recognition	\$ 7,640	\$ -	\$ -
83040 Janitorial Expense	\$ 13,109	\$ 7,612	\$ 13,000
83060 Uniforms/Boots	\$ 31,221	\$ 35,714	\$ 53,450
83120 Food	\$ 3,218	\$ 4,052	\$ 5,000
83160 Auto/Equip Fuel	\$ 1,430	\$ 756	\$ 2,000
83250 Pest Control	\$ 1,965	\$ 2,261	\$ 2,500
83280 Minor Tools	\$ 2,124	\$ 1,221	\$ 3,000
83290 Safety/PPE	\$ 24,434	\$ 23,944	\$ 26,250
83300 Department Supplies	\$ 17,518	\$ 20,123	\$ 25,000
83340 EMS Supplies	\$ 149,283	\$ 141,954	\$ 136,500
83360 Fire Hose	\$ 3,146	\$ 9,244	\$ 10,000
83440 Building Maintenance	\$ 36,381	\$ 27,056	\$ 20,000
83460 Auto Maintenance	\$ -	\$ 437	\$ 2,250
83600 Fire Hydrant Maintenance	\$ -	\$ 16	\$ -
84665 Regulatory Fees	\$ 22,440	\$ 22,714	\$ 30,000
84996 Fire Prevention	\$ 2,553	\$ 2,114	\$ 3,000
Division Total: Denison Fire Rescue	\$ 43 8,259,092	\$ 8,992,777	\$ 11,294,545



Planning

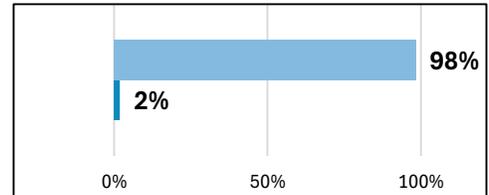
Division Code: 030

This division is responsible for maintaining the integrity of the City's Comprehensive Plan by managing the Zoning & Development processes, upholding the standards of the Zoning & Subdivision Ordinances, and providing professional recommendations to various Boards, Commissions, and the City Council.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of Development Services	1
Planning Manager	1
Planner	1
Development Coordinator	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 885,756

TOTAL STAFF: 4

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Development Applications Received	94	126	131
Zoning Cases	26	26	25
Variance Requests	5	2	4
Plats Received	68	100	102
Plats Filed	55	50	51
Number of Acres Annexed	N/A*	5	417

* Not tracked at that time.

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 340,076	\$ 384,387	\$ 474,556
Contractual/Fixed	\$ 313,520	\$ 271,868	\$ 407,000
Supplies	\$ 995	\$ 2,833	\$ 4,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 654,590	\$ 659,087	\$ 885,756

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 030 - Planning			
81010 Social Security - Full Time	\$ 19,644	\$ 21,954	\$ 27,859
81015 Social Security - Part Time	\$ -	\$ -	\$ 765
81020 Retirement TMRS	\$ 29,781	\$ 33,523	\$ 39,421
81040 Employee Insurance	\$ 21,065	\$ 22,531	\$ 30,689
81050 Workers' Compensation	\$ 245	\$ 506	\$ 550
81080 Longevity	\$ 877	\$ 1,057	\$ 1,380
81100 Salaries & Wages - Full Time	\$ 265,664	\$ 300,021	\$ 362,789
81150 Salaries & Wages - Part Time	\$ -	\$ -	\$ 10,000
81199 Accrued Wages	\$ 2,800	\$ 4,795	\$ 1,103
82030 Software Maintenance Fees	\$ 9,287	\$ 53,661	\$ 75,000
82040 Postage	\$ 1,638	\$ 1,321	\$ 1,500
82160 Training/Travel	\$ 9,033	\$ 8,168	\$ 11,500
82210 Enterprise Car Rental Program	\$ 6,063	\$ -	\$ -
82700 Professional Fees	\$ 102,941	\$ 31,341	\$ 105,000
82780 Printing & Binding	\$ 219	\$ 269	\$ 500
82820 Membership/Subscriptions	\$ 1,488	\$ 1,460	\$ 3,500
83010 Office Supplies	\$ 995	\$ 2,833	\$ 4,200
84125 Incentive Payments	\$ 182,851	\$ 175,647	\$ 210,000
Division Total: Planning	\$ 654,590	\$ 659,087	\$ 885,756



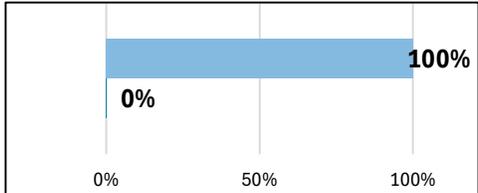
**Historic Preservation
Division Code: 031**

This division works alongside the Texas Historical Commission and other partners to promote preservation of our historic downtown buildings, landscapes, and artifacts to ensure they will remain intact for generations to come.

FULL-TIME STAFF:

	FY2026 Budgeted
N/A	0

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 13,750

TOTAL STAFF: 0

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Cert of Appropriateness Apps Received	68	76	72

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ 2,426	\$ 11,500
Supplies	\$ -	\$ -	\$ 2,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 2,426	\$ 13,750

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 031 - Historic Preservation			
82160 Training/Travel	\$ -	\$ 2,426	\$ 1,500
82700 Professional Fees	\$ -	\$ -	\$ 10,000
83010 Office Supplies	\$ -	\$ -	\$ 250
83920 Historic Preservation	\$ -	\$ -	\$ 2,000
Division Total: Historic Preservation	\$ -	\$ 2,426	\$ 13,750



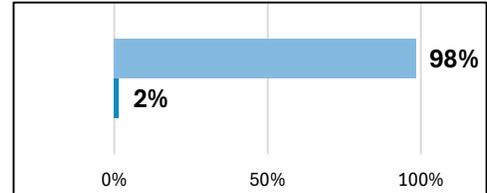
Building Permitting & Inspections
Division Code: 037

This division strives to achieve excellence in building inspections, plan review, and permitting. The division established minimum requirements to safeguard public health, safety, and general welfare through enforcing the International Code Council's construction codes as well as adopted ordinances.

FULL-TIME STAFF:

	FY2026 Budgeted
Chief Building Official	1
Plan Reviewer	1
Building Inspector	3
Senior Permit Technician	1
Permit Technician	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 802,038

TOTAL STAFF: 8

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Permits Issued (All)	1,859	1,936	1,800
Total Valuation of Issued Permits	\$19,275,807	\$76,680,566	\$21,402,192
Single Family Permits Issued	194	196	150
Duplex Permits Issued	68	2	22
Building Inspections Completed	10,857	13,968	6,168
Certificate of Occupancies Issued	96	70	43

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 410,763	\$ 472,652	\$ 605,238
Contractual/Fixed	\$ 196,438	\$ 199,078	\$ 177,400
Supplies	\$ 6,281	\$ 12,875	\$ 19,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 613,482	\$ 684,605	\$ 802,038

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 037 - Building Permitting & Inspections			
81010 Social Security - Full Time	\$ 23,834	\$ 26,886	\$ 35,001
81020 Retirement TMRS	\$ 35,383	\$ 40,559	\$ 49,528
81040 Employee Insurance	\$ 28,507	\$ 38,066	\$ 60,404
81050 Workers' Compensation	\$ 765	\$ 1,401	\$ 1,424
81080 Longevity	\$ 2,248	\$ 2,502	\$ 3,000
81100 Salaries & Wages - Full Time	\$ 319,976	\$ 358,477	\$ 454,536
81198 Accrued Wages	\$ 50	\$ 4,761	\$ 1,345
82030 Software Maintenance Fees	\$ 5,904	\$ -	\$ -
82040 Postage	\$ 19	\$ -	\$ 100
82160 Training/Travel	\$ 5,709	\$ 15,922	\$ 15,000
82180 Tuition Reimbursement	\$ 9,307	\$ -	\$ -
82210 Enterprise Car Rental Program	\$ 27,524	\$ 33,714	\$ 35,600
82700 Professional Fees	\$ 146,347	\$ 148,383	\$ 125,000
82780 Printing & Binding	\$ 271	\$ -	\$ 700
82820 Membership/Subscriptions	\$ 1,358	\$ 1,059	\$ 1,000
83010 Office Supplies	\$ 1,365	\$ 3,475	\$ 5,000
83060 Uniforms/Boots	\$ 1,732	\$ 1,507	\$ 2,500
83300 Department Supplies	\$ 3,184	\$ 7,893	\$ 11,000
83460 Auto Maintenance	\$ -	\$ -	\$ 900
Division Total: Building Permitting & Inspections	\$ 613,482	\$ 684,605	\$ 802,038



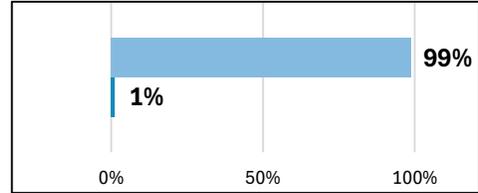
Code Compliance
Division Code: 038

This division inspects all property types within the city limits to ensure compliance with City ordinances.

FULL-TIME STAFF:

	FY2026 Budgeted
Neighborhood Services Manager	1
Neighborhood Services Supervisor	1
Code Compliance Officer	3
Administrative Assistant	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 643,419

TOTAL STAFF: 6

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Code Violations Worked	6,147	7,356	3,690
Citations Issued	276	272	138
No. of Min Prop Standard Projects Completed	75	32	66
No. of CDBG Applications Received	56*	32	23
No. of CDBG Projects Completed	34*	7	10

* More CDBG applications and projects than normal as CDBG funds from previous program years were discovered

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 425,282	\$ 445,518	\$ 487,294
Contractual/Fixed	\$ 177,031	\$ 108,103	\$ 147,200
Supplies	\$ 4,101	\$ 6,471	\$ 8,925
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 606,413	\$ 560,092	\$ 643,419

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 038 - Code Compliance			
81010 Social Security - Full Time	\$ 26,153	\$ 26,889	\$ 28,389
81020 Retirement TMRS	\$ 38,244	\$ 40,151	\$ 40,171
81040 Employee Insurance	\$ 41,536	\$ 42,642	\$ 45,404
81050 Workers' Compensation	\$ 669	\$ 1,082	\$ 1,148
81080 Longevity	\$ 3,600	\$ 3,808	\$ 4,500
81100 Salaries & Wages - Full Time	\$ 311,236	\$ 330,426	\$ 366,597
81198 Accrued Wages	\$ 3,845	\$ 519	\$ 1,085
82030 Software Maintenance Fees	\$ 5,760	\$ -	\$ 14,300
82040 Postage	\$ 10,867	\$ 5,071	\$ 12,000
82160 Training/Travel	\$ 3,144	\$ 5,118	\$ 3,200
82210 Enterprise Car Rental Program	\$ 41,704	\$ 43,085	\$ 45,500
82700 Professional Fees	\$ 2,414	\$ 5,497	\$ 2,500
82730 Community Outreach	\$ 7,896	\$ 2,781	\$ 7,500
82745 Lien Filing Fees	\$ 5,444	\$ 3,191	\$ 12,000
82780 Printing & Binding	\$ -	\$ -	\$ 100
82820 Membership/Subscriptions	\$ 75	\$ 49	\$ 100
82910 Property Owner Compliance	\$ 40,997	\$ 34,610	\$ 50,000
82930 Mowing	\$ 58,730	\$ 8,700	\$ -
83010 Office Supplies	\$ 2,479	\$ 2,305	\$ 3,000
83060 Uniforms/Boots	\$ 751	\$ 1,767	\$ 2,000
83280 Minor Tools	\$ 9	\$ 38	\$ 100
83300 Department Supplies	\$ 862	\$ 367	\$ 700
83460 Auto Maintenance	\$ -	\$ -	\$ 1,125
83955 Keep Denison Beautiful Program	\$ -	\$ 1,993	\$ 2,000
Division Total: Code Compliance	\$ 606,413	\$ 560,092	\$ 643,419



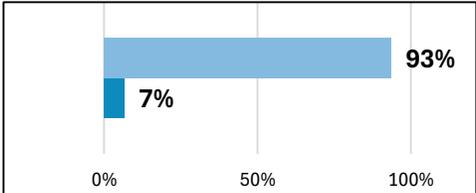
Refuse & Recycling
Division Code: 044

This division collects refuse weekly at residential points and commercial sites as needed.

FULL-TIME STAFF:

	FY2026 Budgeted
Solid Waste Supervisor	2
Solid Waste Driver	13
Administrative Assistant	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 3,419,034

TOTAL STAFF: 16

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Residential Tons Collected	N/A	7,410	8,190
Commercial Tons Collected	N/A	21,098	18,898
Roll-Offs Hauled	N/A	2,367	2,291
Residential Collection Station Customers	N/A	7,649	6,703
Special Pickups	N/A	555	587

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 1,124,333	\$ 1,058,758	\$ 1,194,195
Contractual/Fixed	\$ 1,940,070	\$ 2,016,225	\$ 2,084,964
Supplies	\$ 55,763	\$ 61,168	\$ 66,875
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 63,178	\$ 53,655	\$ 73,000
Total Expenditures	\$ 3,183,344	\$ 3,189,807	\$ 3,419,034

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 044 - Refuse & Recycling			
81010 Social Security - Full Time	\$ 62,198	\$ 57,410	\$ 64,180
81015 Social Security - Part Time	\$ 2,057	\$ 1,993	\$ 3,825
81020 Retirement TMRS	\$ 91,737	\$ 85,429	\$ 90,817
81040 Employee Insurance	\$ 83,767	\$ 89,764	\$ 120,534
81050 Workers' Compensation	\$ 15,955	\$ 23,632	\$ 23,261
81080 Longevity	\$ 5,587	\$ 3,977	\$ 5,040
81090 Overtime	\$ 33,085	\$ 58,315	\$ 35,000
81100 Salaries & Wages - Full Time	\$ 796,835	\$ 706,236	\$ 798,916
81150 Salaries & Wages - Part Time	\$ 26,894	\$ 26,052	\$ 50,000
81198 Accrued Wages	\$ 6,217	\$ 5,951	\$ 2,622
82030 Software Maintenance Fees	\$ 4,606	\$ 538	\$ 2,000
82040 Postage	\$ 422	\$ 651	\$ 450
82120 Equipment Rental	\$ -	\$ 10,800	\$ 10,000
82160 Training/Travel	\$ 484	\$ 1,208	\$ 5,000
82210 Enterprise Car Rental Program	\$ 19,838	\$ 19,466	\$ 20,500
82450 Radio Maintenance	\$ 3,482	\$ 2,946	\$ 3,214
82620 Electricity	\$ 639	\$ 724	\$ 700
82700 Professional Fees	\$ -	\$ 7,678	\$ 10,000
82710 Temporary-Contract Labor	\$ 64,734	\$ 75,080	\$ 75,000
82780 Printing & Binding	\$ -	\$ 75	\$ 100
82820 Memberships/Subscriptions	\$ -	\$ 2,151	\$ 3,000
83010 Office Supplies	\$ 826	\$ 104	\$ 500
83060 Uniforms/Boots	\$ 13,593	\$ 15,110	\$ 13,500
83240 Chemical Supplies	\$ -	\$ 532	\$ 1,000
83280 Minor Tools	\$ 153	\$ 178	\$ 200
83290 Safety/PPE	\$ 300	\$ 336	\$ 1,000
83300 Department Supplies	\$ 3,820	\$ 7,541	\$ 5,000
83460 Auto Maintenance	\$ -	\$ 3,717	\$ 5,675
83530 Container Maintenance	\$ 2,091	\$ 5,870	\$ 5,000
83642 Residential Carts	\$ 34,980	\$ 27,780	\$ 35,000
84960 Recycle Program	\$ 613,108	\$ 626,651	\$ 630,000
84970 Mulching	\$ 7,630	\$ 26,400	\$ 35,000
84975 GTUA	\$ 8,353	\$ 5,947	\$ 25,000
84980 TASWA	\$ 1,216,774	\$ 1,235,910	\$ 1,265,000
85160 Refuse Containers	\$ 63,178	\$ 53,655	\$ 73,000
Division Total: Refuse & Recycling	\$ 3,183,344	\$ 3,189,807	\$ 3,419,034



Facilities

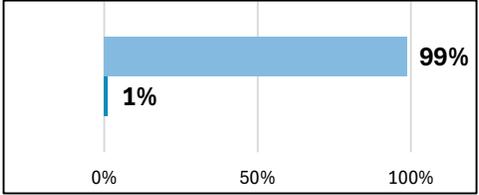
Division Code: 046

This division is responsible for cleaning and maintenance of City Hall and other administrative buildings.

FULL-TIME STAFF:

	FY2026 Budgeted
Facility Maintenance Coordinator	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	52,140,816
Total Division Expenditures	\$	572,288

TOTAL STAFF:	2
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PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Number of Work Orders	N/A	2,860	3,525
Square Footage Maintained	11	12	13

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 135,345	\$ 93,613	\$ 138,088
Contractual/Fixed	\$ 253,755	\$ 139,233	\$ 131,250
Supplies	\$ 189,576	\$ 277,036	\$ 302,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 578,676	\$ 509,883	\$ 572,288

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 046 - Facilities			
81010 Social Security - Full Time	\$ 7,713	\$ 5,396	\$ 7,796
81020 Retirement TMRS	\$ 11,114	\$ 7,886	\$ 11,032
81040 Employee Insurance	\$ 13,770	\$ 7,782	\$ 15,056
81050 Workers' Compensation	\$ 1,208	\$ 1,828	\$ 1,995
81080 Longevity	\$ 1,740	\$ 1,523	\$ 1,500
81090 Overtime	\$ 7,031	\$ 6,885	\$ 3,500
81100 Salaries & Wages - Full Time	\$ 91,773	\$ 61,984	\$ 96,912
81198 Accrued Wages	\$ 996	\$ 329	\$ 297
82030 Software Maintenance Fees	\$ 2,626	\$ 538	\$ 10,000
82210 Enterprise Car Rental Program	\$ 9,281	\$ 9,148	\$ 9,200
82620 Electricity	\$ 49,058	\$ 54,511	\$ 52,000
82630 Gas & Propane	\$ 11,727	\$ 11,435	\$ 13,000
82700 Professional Fees	\$ 146,150	\$ 14,056	\$ 5,000
82750 Rent	\$ 34,913	\$ 49,497	\$ 42,000
82820 Memberships/Subscriptions	\$ -	\$ 49	\$ 50
83040 Janitorial Expense	\$ 12,225	\$ 148,204	\$ 160,000
83060 Uniforms/Boots	\$ 594	\$ 100	\$ 1,000
83280 Minor Tools	\$ 772	\$ 1,693	\$ 1,500
83300 Department Supplies	\$ 7,995	\$ 6,907	\$ 7,500
83440 Building Maintenance	\$ 137,977	\$ 87,986	\$ 90,000
83460 Auto Maintenance	\$ -	\$ 126	\$ 450
83480 Machine & Equipment Maintenance	\$ 29,360	\$ 32,021	\$ 40,000
83980 Miscellaneous	\$ 655	\$ -	\$ 2,500
Division Total: Facilities	\$ 578,676	\$ 509,883	\$ 572,288



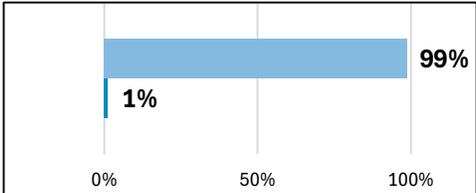
Traffic & Markings
Division Code: 055

This division handles the construction, repair and installation of all street signs and the painting of surface markings at designated areas.

FULL-TIME STAFF:

	FY2026 Budgeted
Sign Technician	1
Utility Worker	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 577,645

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Stop Signs Replaced/Repaired	N/A	42	425
Linear Foot of Stop Bars	N/A	670	2,720
Number of Obstructed Signs Cleared	N/A	61	50
Number of Street Names Replaced	N/A	512	850

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 99,532	\$ 133,642	\$ 125,395
Contractual/Fixed	\$ 343,264	\$ 346,383	\$ 361,050
Supplies	\$ 47,718	\$ 65,949	\$ 91,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 17,138	\$ -	\$ -
Total Expenditures	\$ 507,652	\$ 545,974	\$ 577,645

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 055 - Traffic & Markings			
81010 Social Security - Full Time	\$ 5,405	\$ 7,327	\$ 6,992
81020 Retirement TMRS	\$ 7,830	\$ 10,737	\$ 9,894
81040 Employee Insurance	\$ 7,977	\$ 14,089	\$ 15,018
81050 Workers' Compensation	\$ 1,327	\$ 2,070	\$ 1,818
81080 Longevity	\$ -	\$ 92	\$ 240
81090 Overtime	\$ 4,610	\$ 16,428	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 66,442	\$ 79,927	\$ 86,163
81198 Accrued Wages	\$ 5,940	\$ 2,971	\$ 270
82030 Software Maintenance Fees	\$ 2,626	\$ 538	\$ 400
82160 Training/Travel	\$ 2,718	\$ 464	\$ 2,750
82210 Enterprise Car Rental Program	\$ 17,443	\$ 18,133	\$ 27,900
82620 Electricity	\$ 320,478	\$ 327,248	\$ 330,000
83060 Uniforms/Boots	\$ 955	\$ 3,012	\$ 2,500
83280 Minor Tools	\$ 2,009	\$ 3,064	\$ 3,500
83290 Safety/PPE	\$ 284	\$ 283	\$ 750
83300 Department Supplies	\$ 2,379	\$ 2,924	\$ 2,000
83460 Auto Maintenance	\$ -	\$ -	\$ 450
83490 Street Marking Material	\$ 1,572	\$ 16,551	\$ 15,000
83520 Traffic Light Maintenance	\$ 870	\$ 4,134	\$ 2,000
83570 Traffic Sign Maintenance	\$ 34,900	\$ 32,154	\$ 60,000
83575 Barricade & Traffic Control	\$ 4,748	\$ 3,828	\$ 5,000
85110 Machinery/Equipment	\$ 17,138	\$ -	\$ -
Division Total: Traffic & Markings	\$ 507,652	\$ 545,974	\$ 577,645



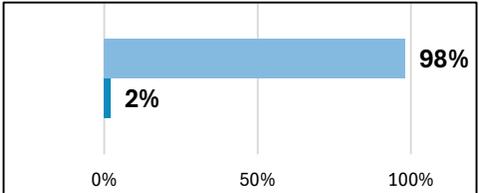
Street Maintenance
Division Code: 057

This division provides maintenance and construction of streets, curbs, gutters and alleys as well as preventative maintenance of flexible base and concrete pavements including street drainage.

FULL-TIME STAFF:

	FY2026 Budgeted
Streets Supervisor	1
Crew Leader	1
Equipment Operator II	2
Equipment Operator I	3
Utility Worker	6

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 1,037,214

TOTAL STAFF: 13

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Number of Work Orders	414	780	671
Pothole Repairs	3,321	4,884	3,695
Street Cut Repairs (Sq Yards)	1,120	1,650	912
Linear Feet of Alleys Regraded and Cleared	27,500	36,000	18,675

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 565,421	\$ 696,230	\$ 815,496
Contractual/Fixed	\$ 186,723	\$ 120,435	\$ 171,193
Supplies	\$ 111,226	\$ 144,125	\$ 38,025
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 3,425	\$ 10,486	\$ 12,500
Total Expenditures	\$ 866,794	\$ 971,276	\$ 1,037,214

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 057 - Street Maintenance			
81010 Social Security - Full Time	\$ 31,055	\$ 38,271	\$ 45,346
81020 Retirement TMRS	\$ 45,885	\$ 57,187	\$ 64,166
81040 Employee Insurance	\$ 54,729	\$ 70,840	\$ 97,614
81050 Workers' Compensation	\$ 9,941	\$ 13,713	\$ 13,865
81080 Longevity	\$ 487	\$ 1,027	\$ 2,040
81090 Overtime	\$ 23,464	\$ 60,195	\$ 16,000
81100 Salaries & Wages - Full Time	\$ 392,664	\$ 452,437	\$ 574,718
81198 Accrued Wages	\$ 7,197	\$ 2,560	\$ 1,747
82030 Software Maintenance Fees	\$ 2,626	\$ 538	\$ 400
82120 Equipment Rental	\$ 495	\$ 3,285	\$ 4,500
82160 Training/Travel	\$ 3,574	\$ 1,463	\$ 15,000
82210 Enterprise Car Rental Program	\$ 31,204	\$ 31,096	\$ 49,900
82450 Radio Maintenance	\$ 967	\$ 818	\$ 893
82700 Professional Fees	\$ 147,595	\$ 82,650	\$ 100,000
82710 Temporary-Contract Labor	\$ -	\$ 100	\$ -
82820 Memberships/Subscriptions	\$ 261	\$ 486	\$ 500
83060 Uniforms/Boots	\$ 12,300	\$ 13,666	\$ 10,000
83280 Minor Tools	\$ 2,395	\$ 4,373	\$ 3,500
83290 Safety/PPE	\$ 4,984	\$ 539	\$ 2,000
83300 Department Supplies	\$ 16,351	\$ 4,743	\$ 5,500
83460 Auto Maintenance	\$ -	\$ 54	\$ 2,025
83480 Machine & Equipment Maintenance	\$ 7,655	\$ 9,096	\$ 8,000
83490 Street Marking Material	\$ 1,098	\$ -	\$ 2,000
83500 Street Patch Material	\$ 61,202	\$ 109,654	\$ -
83575 Barricade & Traffic Control	\$ 5,241	\$ 2,000	\$ 5,000
85530 Drainage	\$ 3,425	\$ 10,486	\$ 12,500
Division Total: Street Maintenance	\$ 866,794	\$ 971,276	\$ 1,037,214



Demolition/Right-of-Way

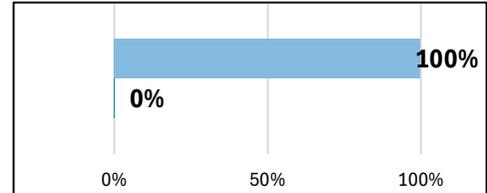
Division Code: 058

This division is responsible for the removal of dilapidated or abandoned structures in order to eliminate public nuisance and increase the value of surrounding properties.

FULL-TIME STAFF:

	FY2026 Budgeted
Crew Leader	1
Maintenance Worker	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 183,489

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Demolitions	N/A	6	3
No. of Days of Right-of-Way Maintenance	N/A	23	41

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 63,240	\$ 86,787	\$ 133,389
Contractual/Fixed	\$ 113,053	\$ 21,550	\$ 41,500
Supplies	\$ 1,144	\$ 13,446	\$ 8,600
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 177,436	\$ 121,783	\$ 183,489

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Amended
General Fund 001			2024			2025			2026
<u>Expenditures</u>									
Division: 058 - Demolition/Right-of-Way									
81010	Social Security - Full Time	\$	3,543	\$	4,831	\$	7,445		
81020	Retirement TMRS	\$	5,091	\$	7,039	\$	10,535		
81040	Employee Insurance	\$	6,999	\$	8,005	\$	15,040		
81050	Workers' Compensation	\$	793	\$	1,307	\$	2,758		
81080	Longevity	\$	240	\$	300	\$	480		
81090	Overtime	\$	358	\$	2,292	\$	1,500		
81100	Salaries & Wages - Full Time	\$	45,735	\$	60,634	\$	95,344		
81198	Accrued Wages	\$	482	\$	2,378	\$	287		
82030	Software Maintenance Fees	\$	2,626	\$	538	\$	400		
82040	Postage	\$	57	\$	241	\$	600		
82120	Equipment Rental	\$	-	\$	-	\$	10,000		
82160	Training/Travel	\$	-	\$	18	\$	500		
82445	Tree Maintenance	\$	5,950	\$	-	\$	-		
82700	Professional Fees	\$	104,420	\$	20,754	\$	30,000		
83060	Uniforms/Boots	\$	711	\$	1,412	\$	1,000		
83280	Minor Tools	\$	433	\$	7,239	\$	5,000		
83300	Department Supplies	\$	-	\$	2,832	\$	100		
83575	Barricade & Traffic Control	\$	-	\$	1,962	\$	2,500		
Division Total: Demolition/Right-of-Way		\$	177,436	\$	121,783	\$	183,489		



Fleet Services

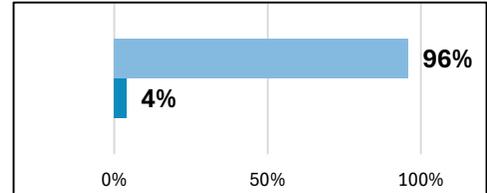
Division Code: 060

This division provides preventative maintenance, repairs, equipment inventory, cost analysis, and administrative tracking for all highway, off road and heavy equipment owned and operated by the City of Denison.

FULL-TIME STAFF:

	FY2026 Budgeted
Fleet Supervisor	1
Mechanic	3
Administrative Assistant	1
Maintenance Worker	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 2,145,818

TOTAL STAFF: 6

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
No. of Tires Repaired/Replaced	137	152	207
No. of General Services Units Maintained	119	132	131
No. of PD Units Maintained	39	42	48
No. of Fire Units Maintained	22	23	23
No. of 3rd Party/Outside Repairs	64	71	292

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 402,667	\$ 407,094	\$ 421,759
Contractual/Fixed	\$ 819,574	\$ 828,378	\$ 422,659
Supplies	\$ 1,533,358	\$ 1,510,074	\$ 1,301,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,755,599	\$ 2,745,546	\$ 2,145,818

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
<u>Expenditures</u>			
Division: 060 - Fleet Services			
81010 Social Security - Full Time	\$ 22,345	\$ 22,001	\$ 23,690
81020 Retirement TMRS	\$ 33,012	\$ 33,587	\$ 33,523
81040 Employee Insurance	\$ 37,658	\$ 40,508	\$ 45,182
81050 Workers' Compensation	\$ 4,729	\$ 7,771	\$ 8,774
81080 Longevity	\$ 538	\$ 1,048	\$ 1,560
81090 Overtime	\$ 25,161	\$ 20,986	\$ 12,500
81100 Salaries & Wages - Full Time	\$ 274,530	\$ 279,683	\$ 295,618
81198 Accrued Wages	\$ 4,694	\$ 1,510	\$ 912
82030 Software Maintenance Fees	\$ 48,022	\$ 50,321	\$ 40,700
82040 Postage	\$ -	\$ -	\$ 75
82120 Equipment Rental	\$ -	\$ -	\$ 800
82160 Training/Travel	\$ 2,967	\$ 1,670	\$ 3,200
82210 Enterprise Car Rental Program	\$ 36,722	\$ 36,401	\$ 57,800
82215 Enterprise Vehicle Outfitting	\$ 49	\$ -	\$ 70,000
82440 Equipment Maint Contract	\$ 695	\$ -	\$ -
82450 Radio Maintenance	\$ 438	\$ 164	\$ 179
82540 Tool Stipend	\$ 11,766	\$ 9,276	\$ 10,000
82620 Electricity	\$ 14,411	\$ 15,401	\$ 15,200
82630 Gas & Propane	\$ 20,961	\$ 25,273	\$ 23,000
82700 Professional Fees	\$ 293	\$ 264	\$ 6,000
82780 Printing & Binding	\$ -	\$ -	\$ 250
82820 Memberships/Subscriptions	\$ 50	\$ 260	\$ 455
82940 Contract Vehicle Repairs	\$ 131,137	\$ 16,013	\$ 50,000
82941 Contract Repairs-Police	\$ 31,805	\$ 24,128	\$ 25,000
82942 Contract Repairs-Fire	\$ 192,099	\$ 259,506	\$ 15,000
82943 Contract Repairs-Parks	\$ -	\$ -	\$ 10,000
82944 Contract Repairs-PW	\$ 273,794	\$ 291,792	\$ 50,000
82945 Contract Body Repair	\$ 53,784	\$ 97,324	\$ 30,000
82950 Contract Equipment Repairs	\$ 580	\$ 586	\$ 15,000
83010 Office Supplies	\$ 926	\$ 22	\$ 1,200
83040 Janitorial Expense	\$ 5,200	\$ 26,351	\$ 40,000
83060 Uniforms/Boots	\$ 4,878	\$ 5,694	\$ 4,300
83160 Auto/Equip Fuel	\$ 318,316	\$ 331,511	\$ 340,000
83170 Diesel Fuel	\$ 447,204	\$ 449,281	\$ 420,000
83180 Oil & Lubricants	\$ 63,292	\$ 47,053	\$ 38,000
83220 Tires & Tubes	\$ 179,894	\$ 169,714	\$ 150,000
83240 Chemical Supplies	\$ -	\$ -	\$ 900
83245 External Expenses (DHA Fuel)	\$ 4,928	\$ 1,273	\$ 4,000
83280 Minor Tools	\$ 2,826	\$ 7,846	\$ 5,000

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
83290 Safety/PPE	\$ 3,144	\$ 2,020	\$ 2,000
83300 Department Supplies	\$ 14,442	\$ 14,299	\$ 11,000
83440 Building Maintenance	\$ 37,254	\$ 19,878	\$ -
83460 Auto Maintenance	\$ 327,001	\$ 391,024	\$ 225,000
83480 Machine & Equipment Maintenance	\$ 36,596	\$ 37,128	\$ 45,000
83995 Public Safety	\$ 87,456	\$ 6,980	\$ 15,000
Division Total: Fleet Services	\$ 2,755,599	\$ 2,745,546	\$ 2,145,818



Parks

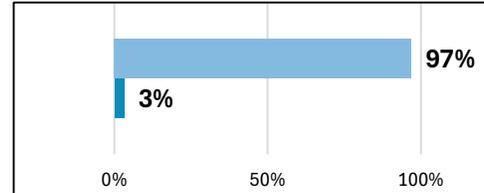
Division Code: 070

This division is responsible for the creation, maintenance, beautification and management of safe, attractive parks and recreational facilities and programs. This division manages the budgeted finances for Parks and Recreation and maintains landscaping at City facilities and on Main Street.

FULL-TIME STAFF:

	FY2026 Budgeted
Administrative Superintendent	1
Parks Services Supervisor	1
Foreman	1
Crew Leader	3
Administrative Assistant	1
Utility Worker	8

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 1,702,812

TOTAL STAFF: 15

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Ratio of Residents to Capacity	38%	39%	39%
Ratio of Planned vs. Unplanned Maint Tasks	N/A	N/A	97% vs 3%
Number of Park Trees Planted (New/Replaced)	8	8	54
Number of Maintenance Issues Resolved	N/A	N/A	1,152

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 704,643	\$ 887,095	\$ 1,022,908
Contractual/Fixed	\$ 594,398	\$ 476,592	\$ 497,829
Supplies	\$ 190,347	\$ 170,585	\$ 182,075
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 37,119	\$ -
Total Expenditures	\$ 1,489,388	\$ 1,571,392	\$ 1,702,812

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 070 - Parks			
81010 Social Security - Full Time	\$ 34,732	\$ 45,787	\$ 55,337
81015 Social Security - Part Time	\$ 6,119	\$ 5,167	\$ 3,305
81020 Retirement TMRS	\$ 50,663	\$ 67,962	\$ 78,304
81040 Employee Insurance	\$ 58,369	\$ 78,284	\$ 112,773
81050 Workers' Compensation	\$ 4,470	\$ 6,769	\$ 9,373
81080 Longevity	\$ 3,621	\$ 5,412	\$ 5,280
81090 Overtime	\$ 17,584	\$ 14,133	\$ 7,000
81100 Salaries & Wages - Full Time	\$ 438,483	\$ 590,493	\$ 706,083
81150 Salaries & Wages - Part Time	\$ 79,981	\$ 67,543	\$ 43,200
81198 Accrued Wages	\$ 10,622	\$ 5,545	\$ 2,253
82030 Software Maintenance Fees	\$ -	\$ -	\$ 7,500
82160 Training/Travel	\$ 978	\$ 3,709	\$ 6,000
82210 Enterprise Car Rental Program	\$ 47,988	\$ 85,213	\$ 91,500
82420 Building & Grnds Maintenance	\$ 4,632	\$ 7,674	\$ 7,000
82450 Radio Maintenance	\$ 193	\$ 164	\$ 179
82620 Electricity	\$ 129,656	\$ 154,704	\$ 136,000
82630 Gas & Propane	\$ 2,444	\$ 2,624	\$ 2,750
82710 Temporary-Contract Labor	\$ 19,268	\$ 11,205	\$ 30,000
82740 Advertising	\$ 716	\$ -	\$ 1,000
82820 Membership/Subscriptions	\$ 1,055	\$ 879	\$ 900
82930 Mowing	\$ 315,272	\$ 133,475	\$ 150,000
83010 Office Supplies	\$ 1,029	\$ 1,147	\$ 1,500
83040 Janitorial Expense	\$ 4,135	\$ 19,909	\$ 24,000
83060 Uniforms/Boots	\$ 6,916	\$ 8,806	\$ 10,000
83240 Chemical Supplies	\$ 6,631	\$ 11,032	\$ 9,000
83280 Minor Tools	\$ 6,553	\$ 7,415	\$ 8,000
83290 Safety/PPE	\$ 940	\$ 1,311	\$ 1,500
83300 Department Supplies	\$ 4,058	\$ 6,338	\$ 9,000
83440 Building Maintenance	\$ 149	\$ -	\$ -
83460 Auto Maintenance	\$ 3,505	\$ 5,517	\$ 4,575
83480 Machine & Equipment Maintenance	\$ 14,784	\$ 12,103	\$ 6,500
83560 Park Maintenance	\$ 134,384	\$ 84,844	\$ 88,000
83565 Loy Lake Park	\$ 5,531	\$ 5,034	\$ 5,000
83916 Kayak Rentals	\$ 1,732	\$ 4,034	\$ 7,000
83935 Holiday Décor	\$ -	\$ 3,095	\$ 8,000
84930 Landscaping	\$ 72,194	\$ 76,946	\$ 65,000
85110 Machinery/Equipment	\$ -	\$ 37,119	\$ -
Division Total: Parks	\$ 1,489,388	\$ 1,571,392	\$ 1,702,812



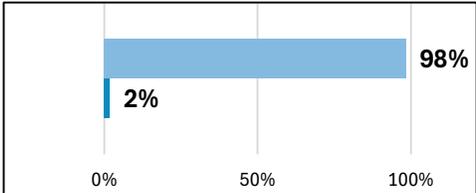
Recreation
Division Code: 071

This division provides an exceptional quality of life by meeting the recreational needs of our community by delivering safe, positive and fun recreational opportunities that reflect the entire wellness paradigm.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of Parks & Recreation	1
Recreation Manager	1
Recreation Supervisor	1
Recreation Coordinator	1
Management Assistant-P&R	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
Total Division Expenditures \$ 851,391

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Athletic & Facility Reservations	4,426	4,926	6,070
Special Events	15	15	20
Programs	1	6	5
Department Revenue	\$29,405	\$39,160	\$37,447
Social Media Reach	179,800	345,000	551,382

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 413,839	\$ 421,958	\$ 592,341
Contractual/Fixed	\$ 31,050	\$ 22,472	\$ 39,650
Supplies	\$ 76,532	\$ 87,590	\$ 219,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 521,421	\$ 532,020	\$ 851,391

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 071 - Recreation			
81010 Social Security - Full Time	\$ 23,558	\$ 23,846	\$ 26,048
81015 Social Security - Part Time	\$ -	\$ -	\$ 9,562
81020 Retirement TMRS	\$ 34,732	\$ 36,288	\$ 36,859
81040 Employee Insurance	\$ 32,368	\$ 31,065	\$ 37,949
81050 Workers' Compensation	\$ 2,165	\$ 3,927	\$ 5,056
81080 Longevity	\$ 1,662	\$ 545	\$ 2,040
81100 Salaries & Wages - Full Time	\$ 314,125	\$ 324,994	\$ 338,456
81150 Salaries & Wages - Part Time	\$ -	\$ -	\$ 135,000
81198 Accrued Wages	\$ 5,228	\$ 1,293	\$ 1,371
82030 Software Maintenance Fees	\$ 2,898	\$ -	\$ 4,500
82040 Postage	\$ 151	\$ 110	\$ 500
82160 Training/Travel	\$ 3,307	\$ 2,927	\$ 3,500
82210 Enterprise Car Rental Program	\$ 2,992	\$ 3,169	\$ 7,700
82700 Professional Fees	\$ -	\$ -	\$ 250
82740 Advertising	\$ 6,202	\$ 5,475	\$ 8,500
82820 Membership/Subscriptions	\$ 15,499	\$ 10,791	\$ 14,700
83010 Office Supplies	\$ 1,783	\$ 1,736	\$ 1,700
83020 Service Awards	\$ 198	\$ 1,118	\$ 2,000
83040 Janitorial Expense	\$ -	\$ 6,600	\$ 7,200
83060 Uniforms/Boots	\$ 2,062	\$ 2,132	\$ 4,500
83300 Department Supplies	\$ 2,553	\$ 2,749	\$ 3,500
83310 Equipment	\$ 1,957	\$ 2,069	\$ 2,000
83810 Denison on Ice	\$ -	\$ -	\$ 125,000
83940 Tournaments	\$ -	\$ 4,289	\$ 13,000
83950 Recreation Events	\$ 62,597	\$ 62,239	\$ 56,000
83952 SNAP Center Programming	\$ 5,382	\$ 4,657	\$ 4,500
Division Total: Recreation	\$ 521,421	\$ 532,020	\$ 851,391



THF Park

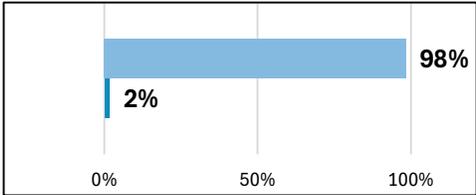
Division Code: 074

Texoma Health Foundation Park is a regional park that features space for residents to enjoy outdoor physical activity, as well as sports and games in order to promote community health and wellness. THF Park offers several amenities and programs for visitors, regardless of background and capability.

FULL-TIME STAFF:

	FY2026 Budgeted
Foreman	1
Utility Worker	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 832,212

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Attendance Revenue	\$105,400	\$134,050	\$123,794
Team Participation	N/A	999	1,062
Denison on Ice Participation	8,897	10,791	11,605
Programs/Special Events	13	15	14
Concessions & Food Truck Revenue	\$234,480	\$264,199	\$282,354

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 332,627	\$ 334,340	\$ 224,362
Contractual/Fixed	\$ 72,725	\$ 361,046	\$ 367,900
Supplies	\$ 764,289	\$ 402,072	\$ 239,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,169,641	\$ 1,097,459	\$ 832,212

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 074 - THF Park			
81010 Social Security - Full Time	\$ 9,370	\$ 8,613	\$ 10,455
81015 Social Security - Part Time	\$ 11,489	\$ 12,480	\$ 2,606
81020 Retirement TMRS	\$ 13,817	\$ 12,953	\$ 14,794
81040 Employee Insurance	\$ 16,845	\$ 17,034	\$ 22,526
81050 Workers' Compensation	\$ 2,875	\$ 3,440	\$ 2,748
81080 Longevity	\$ 44	\$ 120	\$ 300
81090 Overtime	\$ 3,475	\$ 1,742	\$ 2,000
81100 Salaries & Wages - Full Time	\$ 121,770	\$ 114,055	\$ 134,366
81150 Salaries & Wages - Part Time	\$ 150,183	\$ 163,139	\$ 34,063
81198 Accrued Wages	\$ 2,760	\$ 766	\$ 504
82040 Postage	\$ -	\$ -	\$ 100
82160 Training/Travel	\$ 935	\$ 205	\$ 3,600
82210 Enterprise Car Rental Program	\$ 9,281	\$ 9,148	\$ 9,700
82620 Electricity	\$ 55,098	\$ 62,469	\$ 58,000
82630 Gas & Propane	\$ 1,999	\$ 2,184	\$ 2,000
82710 Temporary-Contract Labor	\$ -	\$ -	\$ 2,500
82740 Advertising	\$ 3,086	\$ 3,730	\$ 4,000
82820 Membership/Subscriptions	\$ 2,327	\$ 2,593	\$ 3,000
82930 Mowing	\$ -	\$ 280,717	\$ 285,000
83040 Janitorial Expense	\$ 6,382	\$ 22,056	\$ 22,000
83060 Uniforms/Boots	\$ 2,265	\$ 2,538	\$ 3,500
83160 Auto/Equip Fuel	\$ -	\$ -	\$ 100
83240 Chemical Supplies	\$ 3,857	\$ 2,028	\$ 3,000
83280 Minor Tools	\$ 655	\$ 917	\$ 1,000
83290 Safety/PPE	\$ 436	\$ 324	\$ 500
83300 Department Supplies	\$ 2,303	\$ 2,562	\$ 3,000
83440 Building Maintenance	\$ 1,835	\$ -	\$ 850
83460 Auto Maintenance	\$ 6	\$ -	\$ 200
83480 Machine & Equipment Maintenance	\$ 1,077	\$ 966	\$ 800
83560 Park Maintenance	\$ 469,456	\$ 60,243	\$ 32,000
83810 Denison on Ice	\$ 105,394	\$ 137,223	\$ -
83910 Concession Supplies	\$ 110,477	\$ 105,393	\$ 110,000
83915 Food Truck	\$ 16,469	\$ 17,145	\$ 17,000
83935 Holiday Décor	\$ 13,236	\$ 10,850	\$ 1,500
83940 Tournaments	\$ 8,096	\$ 9,340	\$ 13,000
83950 Recreation Events	\$ 22,347	\$ 30,488	\$ 31,500
Division Total: THF Park	\$ 1,169,641	\$ 1,097,459	\$ 832,212



Aquatics

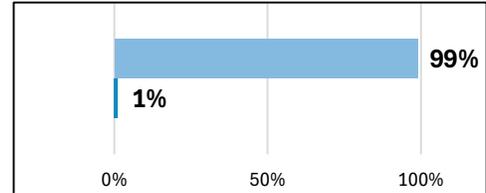
Division Code: 075

Waterloo Pool allows community members to take control of their leisure and recreation, health and wellness, and safety in and around the water. By participating in Waterloo's programs, community members learn to recognize, enjoy, and utilize the mental and physical benefits of swimming.

FULL-TIME STAFF:

	FY2026 Budgeted
Aquatic Facility Manager	1
Aquatic Facility Coordinator	1
Aquatic Program Coordinator	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 52,140,816
 Total Division Expenditures \$ 557,182

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Reservations (Private/Table Rental/Mermaid)	\$51,826	\$35,738	\$32,202
Admissions	15,981	15,622	43,725
Swim Team Participation	5,262	2,795	3,925
Attendance Revenue	\$62,059	\$57,862	\$52,476
Concessions Revenue	\$10,002	\$6,500	\$8,142

**FY2024 Decline in participation for all programs due to facility closure for anticipated structure repairs.*

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 325,181	\$ 344,912	\$ 423,222
Contractual/Fixed	\$ 56,539	\$ 54,259	\$ 59,060
Supplies	\$ 55,072	\$ 64,263	\$ 74,900
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 436,792	\$ 463,434	\$ 557,182

**City of Denison
2025/2026 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Amended
General Fund 001	2024	2025	2026
<u>Expenditures</u>			
Division: 075 - Aquatics			
81010 Social Security - Full Time	\$ 10,928	\$ 11,199	\$ 11,657
81015 Social Security - Part Time	\$ 9,977	\$ 10,524	\$ 15,262
81020 Retirement TMRS	\$ 15,703	\$ 16,447	\$ 16,495
81040 Employee Insurance	\$ 7,138	\$ 13,056	\$ 22,582
81050 Workers' Compensation	\$ 2,997	\$ 4,056	\$ 4,312
81080 Longevity	\$ 1,147	\$ 1,329	\$ 1,620
81090 Overtime	\$ 6,433	\$ 3,847	\$ 4,000
81100 Salaries & Wages - Full Time	\$ 137,304	\$ 143,093	\$ 146,758
81150 Salaries & Wages - Part Time	\$ 130,423	\$ 137,564	\$ 199,500
81198 Accrued Wages	\$ 3,131	\$ 3,795	\$ 1,036
82160 Training/Travel	\$ 1,714	\$ 441	\$ 1,800
82620 Electricity	\$ 14,896	\$ 15,141	\$ 16,000
82630 Gas & Propane	\$ 38,174	\$ 36,576	\$ 40,000
82700 Professional Fees	\$ 1,646	\$ 2,033	\$ 1,200
82820 Membership/Subscriptions	\$ 109	\$ 68	\$ 60
83010 Office Supplies	\$ 362	\$ 849	\$ 650
83040 Janitorial Expense	\$ 1,898	\$ 2,627	\$ 4,100
83060 Uniforms/Boots	\$ 251	\$ 1,807	\$ 1,750
83120 Food	\$ -	\$ 31	\$ -
83240 Chemical Supplies	\$ 14,284	\$ 13,649	\$ 15,000
83280 Minor Tools	\$ 990	\$ 381	\$ 500
83290 Safety/PPE	\$ 426	\$ 507	\$ 300
83300 Department Supplies	\$ 7,418	\$ 8,186	\$ 10,000
83580 Pool Maintenance	\$ 14,164	\$ 228	\$ 16,600
83910 Concession Supplies	\$ 4,151	\$ 15,763	\$ 8,000
83985 Aqua Access Program	\$ -	\$ 4,799	\$ 2,000
83990 Swim Team	\$ 11,128	\$ 15,437	\$ 16,000
Division Total: Aquatics	\$ 436,792	\$ 463,434	\$ 557,182
Transfers Out	\$ 1,741,197	\$ 845,000	\$ 965,000
Bad Debt Expense	\$ (5,337)	\$ (6,811)	\$ 30,000
Capital Outlay - Right of Use Asset	\$ -	\$ -	\$ -
General Fund Expense Total:	\$ 46,032,847	\$ 47,093,532	\$ 52,140,816

UTILITY FUND



Utility Fund

The Utility Fund is a proprietary fund that provides water & sewer services to the City's residents. All activities to maintain these services are accounted for in this fund. These include: administration, maintenance, billing and collections, financing, and related debt service.

The Utility Fund includes the following divisions:

- Water Treatment
- Laboratory Services
- Water Distribution
- Meter Services
- Wastewater Treatment
- Environmental Services
- Utilities Customer Service
- Non-Departmental
- Public Works Administration
- Storm Water Operations
- Emergency Operations Center (Utility Fund)

**City of Denison
2025/2026 Budget
Utility Fund
Estimated Fund Balance Position**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Fund Balance	\$ 4,108,250	\$ 3,779,465	\$ 3,521,088
Revenues	\$ 23,841,871	\$ 25,112,863	\$ 28,033,204
Expenditures	\$ (24,170,094)	\$ (25,371,240)	\$ (28,012,849)
Accruals/Appropriations	\$ (563)	\$ -	\$ -
Ending Fund Balance	\$ 3,779,465	\$ 3,521,088	\$ 3,541,443

**City of Denison
2025/2026 Budget
Utility Fund Classification Totals**

Classification		Actual 2024		Estimated 2025		Amended 2026
Revenues						
600-Revenue	\$	23,841,872	\$	25,112,863	\$	28,033,204
Revenue Totals:	\$	23,841,872	\$	25,112,863	\$	28,033,204
Expenditures						
100 - Personnel	\$	5,494,393	\$	5,674,026	\$	6,034,531
200 - Contractual/Fixed	\$	14,964,199	\$	16,936,118	\$	19,093,145
300 - Supplies	\$	3,457,268	\$	2,414,803	\$	2,367,050
400 - Debt Service	\$	80,717	\$	300,866	\$	328,123
500 - Capital Outlay	\$	173,517	\$	45,427	\$	190,000
Expenditure Totals:	\$	24,170,094	\$	25,371,240	\$	28,012,849
Revenue Total:	\$	23,841,872	\$	25,112,863	\$	28,033,204
Expenditure Total:	\$	(24,170,094)	\$	(25,371,240)	\$	(28,012,849)
Utility Fund Net Total:	\$	(328,222)	\$	(258,377)	\$	20,355

**City of Denison
2025/2026 Budget
Utility Fund Revenues**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Revenues</u>				
Division: 600				
72010	Penalties	\$ 291,786	\$ 307,617	\$ 325,000
72020	Service Charges	\$ 11,430	\$ 18,144	\$ 14,000
73000	Engineering Review Fees	\$ 128,287	\$ 429,406	\$ 250,000
75010	Interest Income	\$ 121,695	\$ 89,687	\$ 50,000
75060	Lease Proceeds	\$ 1,394,263	\$ -	\$ -
75100	Miscellaneous	\$ 47,016	\$ 25,147	\$ 50,000
75130	Gain/Loss on Sale of Assets	\$ 91,883	\$ 12,320	\$ 100,000
75140	Card Convenience Fees	\$ 302,239	\$ 298,848	\$ 350,000
75160	Insurance Recovery	\$ 21,066	\$ 37,542	\$ 15,000
76000	Raw Water Sales	\$ 88,476	\$ 9,289	\$ 40,000
76010	Water Sales	\$ 12,555,005	\$ 13,658,401	\$ 15,730,000
76020	Sewer Charges	\$ 7,508,917	\$ 8,818,722	\$ 9,785,000
77010	Water Tap Fees	\$ 319,315	\$ 98,500	\$ 175,000
77020	Sewer Tap Fees	\$ 231,300	\$ 74,600	\$ 150,000
77030	Sewer Surcharge	\$ 7,606	\$ 3,376	\$ 10,000
77035	Meter Charges	\$ 110,046	\$ 52,231	\$ 150,000
77040	Lab Fees	\$ 110,436	\$ 80,797	\$ 115,000
77050	Connection Fees	\$ 88,502	\$ 86,403	\$ 115,000
77060	Reconnect Fees	\$ 92,487	\$ 72,617	\$ 115,000
77070	Environmental Fines/Fees	\$ 5,710	\$ 2,095	\$ 3,000
77080	Environmental Monitoring	\$ 325	\$ 2,560	\$ 2,000
78010	Rentals	\$ 76,763	\$ 72,615	\$ 77,000
08100	Transfers In	\$ 237,318	\$ 861,945	\$ 412,204
Utility Fund Revenues		\$ 23,841,872	\$ 25,112,863	\$ 28,033,204

**City of Denison
2025/2026 Budget
Utility Fund Division Summaries**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
020-080	Water Treatment	\$ 2,768,858	\$ 2,839,376	\$ 2,723,053
020-082	Laboratory Services	\$ 269,720	\$ 278,338	\$ 295,222
020-084	Utilities	\$ 2,300,835	\$ 2,118,061	\$ 2,366,715
020-085	Meter Services	\$ 421,108	\$ 377,606	\$ 518,247
020-088	Paw Paw WWT	\$ 1,756,002	\$ 1,758,204	\$ 1,694,696
020-090	Environmental Services	\$ 426,809	\$ 340,405	\$ 437,989
020-091	Utilities Customer Service	\$ 455,339	\$ 478,881	\$ 512,432
020-092	Non-Departmental	\$ 12,387,979	\$ 14,360,959	\$ 16,610,761
020-093	Public Works Administration	\$ 1,905,135	\$ 2,291,814	\$ 2,102,953
020-094	Storm Water Operations	\$ 203,952	\$ 143,444	\$ 218,410
020-095	Duck Creek WWT	\$ 54,964	\$ 77,184	\$ 72,000
020-096	Iron Ore WWT	\$ 102,385	\$ 63,851	\$ 110,250
020-097	NTRA WWT	\$ 287,376	\$ 253,565	\$ 275,121
020-099	Emergency Operations Center	\$ -	\$ 1,003	\$ -
020-000	Transfers Out	\$ 838,729	\$ -	\$ -
020-000	Bad Debt Expense	\$ (9,098)	\$ (11,450)	\$ 75,000
Utility Fund Expenditures		\$ 24,170,094	\$ 25,371,240	\$ 28,012,849
Revenue Total:		\$ 23,841,872	\$ 25,112,863	\$ 28,033,204
Expenditure Total:		\$ (24,170,094)	\$ (25,371,240)	\$ (28,012,849)
Utility Fund Net Total:		\$ (328,222)	\$ (258,377)	\$ 20,355



Water Treatment

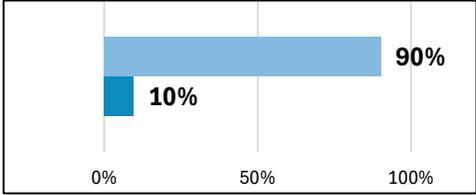
Division Code: 080

This division maintains and operates an over 12 million gallon per day surface water treatment facility. The division is responsible for producing potable water that meets or exceeds the requirements set forth by EPA's Safe Drinking Water Act as well as any additional requirements set by the TCEQ.

FULL-TIME STAFF:

	FY2026 Budgeted
Water Plant Superintendent	1
Water Plant Supervisor	2
Water Plant Operator II	3
Water Plant Operator I	5
Water Plant Trainee	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures	\$	28,012,849
Total Division Expenditures	\$	2,723,053

TOTAL STAFF:	12
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PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Gallons of Water Treated Yearly (In Billions)	1.9	2.0	2.1
Average GPD Pumped (In Millions)	5.3	5.6	5.5

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 872,227	\$ 950,744	\$ 998,378
Contractual/Fixed	\$ 723,546	\$ 713,564	\$ 707,200
Supplies	\$ 1,173,085	\$ 1,175,067	\$ 1,017,475
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,768,858	\$ 2,839,376	\$ 2,723,053

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description	Actual	Estimated	Amended
Utility Fund 020		2024	2025	2026
<u>Expenditures</u>				
Division: 080 - Water Treatment				
81010	Social Security - Full Time	\$ 50,142	\$ 53,992	\$ 57,677
81020	Retirement TMRS	\$ 73,633	\$ 80,384	\$ 81,615
81040	Employee Insurance	\$ 68,346	\$ 78,916	\$ 90,849
81050	Worker's Compensation	\$ 6,108	\$ 10,650	\$ 12,082
81080	Longevity	\$ 5,762	\$ 5,979	\$ 8,160
81090	Overtime	\$ 57,393	\$ 80,623	\$ 45,000
81100	Salaries & Wages - Full Time	\$ 605,138	\$ 634,144	\$ 700,788
81198	Accrued Wages	\$ 5,704	\$ 6,055	\$ 2,207
82030	Software Maintenance Fees	\$ 2,626	\$ 538	\$ 2,000
82040	Postage	\$ 1,161	\$ 2,573	\$ 1,800
82120	Equipment Rental	\$ 1,398	\$ 2,530	\$ 2,000
82160	Training/Travel	\$ 7,136	\$ 6,102	\$ 6,000
82210	Enterprise Car Rental Program	\$ 55,284	\$ 54,167	\$ 56,700
82440	Equipment Maintenance Contract	\$ 3,555	\$ 2,973	\$ 25,000
82500	Instr. & Signal Maintenance	\$ 8,331	\$ 4,931	\$ 7,000
82620	Electricity	\$ 505,388	\$ 570,441	\$ 510,000
82630	Gas & Propane	\$ 3,368	\$ 5,272	\$ 3,800
82700	Professional Fees	\$ 91,569	\$ 50,704	\$ 66,400
82820	Membership/Subscriptions	\$ 70	\$ 70	\$ 500
82930	Mowing	\$ 19,524	\$ -	\$ 11,000
83010	Office Supplies	\$ 974	\$ 525	\$ 800
83040	Janitorial Expense	\$ 1,594	\$ 44,491	\$ 18,000
83060	Uniforms/Boots	\$ 6,650	\$ 9,625	\$ 5,800
83180	Oil & Lubricants	\$ 230	\$ 629	\$ 1,500
83240	Chemical Supplies	\$ 1,088,666	\$ 1,041,472	\$ 900,000
83260	Electrical Supplies	\$ 700	\$ 1,397	\$ 3,000
83280	Minor Tools	\$ 8,012	\$ 5,579	\$ 4,500
83290	Safety/PPE	\$ 794	\$ 876	\$ 1,000
83300	Department Supplies	\$ 3,841	\$ 3,321	\$ 3,000
83420	Water Tank Maintenance	\$ 74	\$ 1,559	\$ 4,000
83440	Building Maintenance	\$ 4,040	\$ 6,766	\$ 6,000
83460	Auto Maint	\$ -	\$ 340	\$ 1,125
83480	Machine & Equipment Maintenance	\$ 57,212	\$ 58,485	\$ 65,000
83550	Lake Maintenance	\$ 298	\$ -	\$ 3,750
84650	Lake Texoma Contract	\$ 24,136	\$ 13,264	\$ 15,000
Division Total: Water Treatment		\$ 2,768,858	\$ 2,839,376	\$ 2,723,053



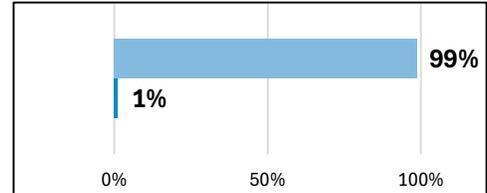
Laboratory Services
Division Code: 082

This division operates a TCEQ accredited NELAP environmental laboratory. This allows the lab to analyze TCEQ compliance monitoring samples for the Randell, NTRA, and the Pawpaw Treatment plants, as well as other municipalities, small public water systems, and private water systems.

FULL-TIME STAFF:

	FY2026 Budgeted
QA/QC Coordinator	1
Lab Technical Coordinator	1
Lab Technician	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
Total Division Expenditures \$ 295,222

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Samples Tested	7,427	6,960	5,407
Number of Other Municipalities Serviced	75	60	68
Number of Denison Samples Analyzed	3,245	3,251	2,695

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 196,469	\$ 188,822	\$ 218,572
Contractual/Fixed	\$ 18,013	\$ 17,265	\$ 22,650
Supplies	\$ 55,238	\$ 72,251	\$ 54,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 269,720	\$ 278,338	\$ 295,222

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 082 - Laboratory Services				
81010	Social Security - Full Time	\$ 10,892	\$ 10,671	\$ 12,452
81020	Retirement TMRS	\$ 16,284	\$ 15,915	\$ 17,620
81040	Employee Insurance	\$ 19,806	\$ 14,174	\$ 22,620
81050	Workers' Compensation	\$ 1,455	\$ 2,319	\$ 2,628
81080	Longevity	\$ 494	\$ 316	\$ 540
81090	Overtime	\$ 7,392	\$ 7,686	\$ 7,000
81100	Salaries & Wages - Full Time	\$ 140,323	\$ 134,940	\$ 155,232
81198	Accrued Wages	\$ (177)	\$ 2,800	\$ 480
82030	Software Maintenance Fees	\$ 4,456	\$ 3,474	\$ 5,000
82040	Postage	\$ 315	\$ 119	\$ 350
82160	Training/Travel	\$ 595	\$ 1,295	\$ 3,300
82440	Equipment Maintenance Contract	\$ 7,645	\$ 3,983	\$ 5,000
82700	Professional Fees	\$ 5,003	\$ 7,933	\$ 9,000
82820	Membership Fees	\$ -	\$ 460	\$ -
83010	Office Supplies	\$ 942	\$ 2,884	\$ 1,000
83040	Janitorial Expense	\$ 718	\$ 372	\$ 500
83060	Uniform/Boots	\$ 449	\$ 1,859	\$ 1,000
83240	Chemical Supplies	\$ 38,675	\$ 52,024	\$ 40,000
83280	Minor Tools	\$ 14,455	\$ 14,587	\$ 11,000
83290	Safety/PPE	\$ -	\$ 525	\$ 500
Division Total: Laboratory Services		\$ 269,720	\$ 278,338	\$ 295,222



Utilities

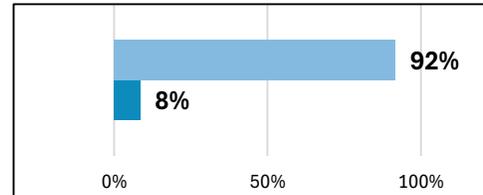
Division Code: 084

This division is responsible for the operation and maintenance of water distribution and sewer collection systems, including repair/installation of water/sewer mains. Employees operate fire hydrants, install water/sewer taps, flush mains, camera lines, clean/inspect manholes, and respond to customers.

FULL-TIME STAFF:

	FY2026 Budgeted
Supervisor	2
Crew Leader	5
Administrative Assistant	2
Equipment Operator II	2
Equipment Operator I	2
Utility Worker	6

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
 Total Division Expenditures \$ 2,366,715

TOTAL STAFF: 19

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Water Taps Installed	78	88	55
Sewer Taps Installed	97	94	60
Number of Emergency Water Main Repairs	103	62	156
Number of Sewer Collection Pipe Repairs	44	61	75
Number of Fire Hydrants Tested	79	30	78

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 1,120,273	\$ 1,151,332	\$ 1,297,508
Contractual/Fixed	\$ 136,005	\$ 198,120	\$ 222,257
Supplies	\$ 1,044,557	\$ 764,512	\$ 846,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 4,097	\$ -
Total Expenditures	\$ 2,300,835	\$ 2,118,061	\$ 2,366,715

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 084 - Utilities				
81010	Social Security - Full Time	\$ 63,140	\$ 64,870	\$ 73,365
81020	Retirement TMRS	\$ 92,937	\$ 96,379	\$ 103,814
81040	Employee Insurance	\$ 96,279	\$ 104,953	\$ 143,000
81050	Workers' Compensation	\$ 9,523	\$ 13,522	\$ 15,484
81080	Longevity	\$ 1,936	\$ 2,096	\$ 3,240
81090	Overtime	\$ 118,698	\$ 129,816	\$ 65,000
81100	Salaries & Wages - Full Time	\$ 723,731	\$ 733,894	\$ 890,778
81198	Accrued Wages	\$ 14,029	\$ 5,804	\$ 2,827
82030	Software Maintenance Fees	\$ 6,306	\$ 4,411	\$ 1,200
82040	Postage	\$ 1	\$ 44	\$ 100
82120	Equipment Rental	\$ 2,376	\$ 851	\$ 10,000
82160	Training/Travel	\$ 2,703	\$ 3,958	\$ 10,000
82210	Enterprise Car Rental Program	\$ 110,929	\$ 127,464	\$ 145,600
82450	Radio Maintenance	\$ 387	\$ 327	\$ 357
82700	Professional Fees	\$ 2,879	\$ 1,214	\$ 5,000
82820	Memberships/Subscriptions	\$ -	\$ 25,468	\$ -
83010	Office Supplies	\$ 578	\$ 22	\$ 750
83060	Uniforms/Boots	\$ 11,765	\$ 14,258	\$ 15,000
83240	Chemical Supplies	\$ 6,548	\$ 3,310	\$ 7,000
83280	Minor Tools	\$ 26,471	\$ 13,770	\$ 15,000
83290	Safety/PPE	\$ 9,268	\$ 3,282	\$ 6,000
83300	Department Supplies	\$ 14,378	\$ 17,575	\$ 12,500
83460	Auto Maintenance	\$ -	\$ 277	\$ 2,700
83480	Machine & Equipment Maintenance	\$ 8,611	\$ 15,305	\$ 8,000
83505	Utility Line Cuts	\$ 213,501	\$ 77,616	\$ 75,000
83510	Water Maintenance	\$ 308,737	\$ 267,623	\$ 300,000
83511	Sewer Maintenance	\$ 185,854	\$ 145,134	\$ 205,000
83515	Water Taps	\$ 105,900	\$ 102,029	\$ 100,000
83516	Sewer Taps	\$ 152,946	\$ 104,154	\$ 100,000
83540	Water Meter Maintenance	\$ -	\$ 160	\$ -
83600	Fire Hydrant Maintenance	\$ 10,425	\$ 34,383	\$ 50,000
85110	Machinery/Equipment	\$ -	\$ 4,097	\$ -
Division Total: Utilities		\$ 2,300,835	\$ 2,118,061	\$ 2,366,715



Meter Services

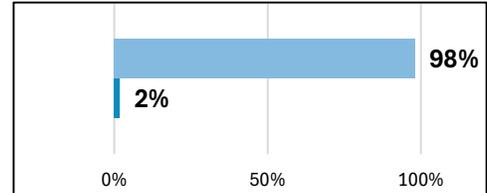
Division Code: 085

This division is responsible for the collection of accurate water usage recordings and maintenance of water meters. The division's work includes repairs of meter leaks, meter testing, meter reading, billing audits, new installs, and disconnects.

FULL-TIME STAFF:

	FY2026 Budgeted
Meter Services Supervisor	1
Water Meter Technician	3

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
 Total Division Expenditures \$ 518,247

TOTAL STAFF: 4

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
New Meters Installed	300	214	147
Meters/Registers Replaced	497	389	596
Utility Billing Work Orders	4,624	3,825	4,482
Number of Disconnects	1,286	1,115	1,269

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 256,526	\$ 265,473	\$ 253,947
Contractual/Fixed	\$ 41,960	\$ 54,868	\$ 59,650
Supplies	\$ 60,906	\$ 45,786	\$ 89,650
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 61,716	\$ 11,479	\$ 115,000
Total Expenditures	\$ 421,108	\$ 377,606	\$ 518,247

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 085 - Meter Services				
81010	Social Security - Full Time	\$ 14,597	\$ 14,435	\$ 14,228
81020	Retirement TMRS	\$ 21,307	\$ 21,634	\$ 20,134
81040	Employee Insurance	\$ 24,659	\$ 28,034	\$ 30,048
81050	Workers' Compensation	\$ 2,281	\$ 3,312	\$ 2,998
81080	Longevity	\$ 164	\$ 584	\$ 900
81090	Overtime	\$ 12,368	\$ 16,283	\$ 10,000
81100	Salaries & Wages - Full Time	\$ 181,680	\$ 177,434	\$ 175,091
81198	Accrued Wages	\$ (530)	\$ 3,757	\$ 548
82030	Software Maintenance Fees	\$ 2,792	\$ 15,763	\$ 16,000
82040	Postage	\$ -	\$ -	\$ 50
82160	Training/Travel	\$ 299	\$ -	\$ 2,000
82210	Enterprise Car Rental Program	\$ 38,869	\$ 39,105	\$ 41,100
82700	Professional Fees	\$ -	\$ -	\$ 500
83010	Office Supplies	\$ 121	\$ 24	\$ 500
83060	Uniforms/Boots	\$ 4,999	\$ 3,297	\$ 4,500
83280	Minor Tools	\$ 6,024	\$ 2,336	\$ 6,000
83290	Safety/PPE	\$ 839	\$ -	\$ 750
83300	Department Supplies	\$ 1,675	\$ 170	\$ 2,000
83460	Auto Maintenance	\$ -	\$ 63	\$ 900
83540	Water Meter Maintenance	\$ 47,249	\$ 39,896	\$ 75,000
85640	Meters	\$ 61,716	\$ 11,479	\$ 115,000
Division Total: Meter Services		\$ 421,108	\$ 377,606	\$ 518,247



Paw Paw WWT

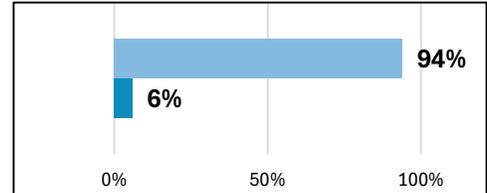
Division Code: 088

As one of the two wastewater treatment plants, this division takes pride in working around the clock to treat the City's wastewater. The goal is to treat incoming raw sewer through physical, mechanical, and biological processes and ensure the water leaving the plant is safe for the environment and public health.

FULL-TIME STAFF:

	FY2026 Budgeted
Wastewater Plant Superintendent	1
Wastewater Plant Supervisor	2
Wastewater Plant Operator II	4
Utility Plant Mechanic	1
Wastewater Plant Operator I	3
Wastewater Plant Trainee	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures	\$	28,012,849
Total Division Expenditures	\$	1,694,696

TOTAL STAFF: 13

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Gallons of Wastewater Treated (In Millions)	1,127.4	995.9	1,140.2
No. of Lift Station Checks/Cleanings	N/A	132	1,872
No. of Cubic Yards of Sludge Hauled	3,258	2,862	2,286
No. of Maint/Repair Work Orders Completed	N/A	106	61

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 1,083,819	\$ 1,069,479	\$ 1,037,471
Contractual/Fixed	\$ 463,797	\$ 471,884	\$ 444,600
Supplies	\$ 208,387	\$ 216,841	\$ 212,625
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,756,002	\$ 1,758,204	\$ 1,694,696

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	\$ 62,533	\$ 62,108	\$ 59,680
81020	Retirement TMRS	\$ 91,486	\$ 92,050	\$ 84,450
81040	Employee Insurance	\$ 82,957	\$ 76,935	\$ 98,288
81050	Workers' Compensation	\$ 7,096	\$ 11,350	\$ 12,614
81080	Longevity	\$ 1,249	\$ 2,417	\$ 1,500
81090	Overtime	\$ 95,686	\$ 151,796	\$ 50,000
81100	Salaries & Wages - Full Time	\$ 734,894	\$ 672,448	\$ 728,636
81198	Accrued Wages	\$ 7,917	\$ 376	\$ 2,303
82030	Software Maintenance Fees	\$ 2,626	\$ 538	\$ 1,500
82040	Postage	\$ 706	\$ 257	\$ 700
82120	Equipment Rental	\$ -	\$ 3,024	\$ 3,000
82160	Training/Travel	\$ 8,705	\$ 10,409	\$ 12,000
82210	Enterprise Car Rental Program	\$ 60,337	\$ 73,623	\$ 81,200
82620	Electricity	\$ 216,439	\$ 272,103	\$ 225,000
82700	Professional Fees	\$ 153,587	\$ 97,512	\$ 103,200
82820	Membership/Subscriptions	\$ 441	\$ 70	\$ 500
82930	Mowing	\$ 11,230	\$ 6,400	\$ 8,500
83010	Office Supplies	\$ 3,114	\$ 1,041	\$ 1,500
83040	Janitorial Expense	\$ 3,538	\$ 21,761	\$ 17,400
83060	Uniforms/Boots	\$ 8,059	\$ 10,328	\$ 8,000
83160	Auto/Equip Fuel	\$ 455	\$ -	\$ 100
83180	Oil & Lubricants	\$ 1,570	\$ 400	\$ 2,500
83240	Chemical Supplies	\$ 70,556	\$ 62,041	\$ 70,000
83260	Electrical Supplies	\$ 1,504	\$ 73	\$ 1,500
83280	Minor Tools	\$ 1,798	\$ 3,167	\$ 2,500
83290	Safety/PPE	\$ 3,951	\$ 4,051	\$ 4,000
83300	Department Supplies	\$ 9,730	\$ 10,983	\$ 8,000
83302	Lab Supplies	\$ 9,726	\$ 7,949	\$ 9,000
83430	Lift Stat Maintenance	\$ 8,201	\$ 7,004	\$ 9,000
83440	Building Maintenance	\$ 4,824	\$ 746	\$ 2,000
83460	Auto Maint	\$ -	\$ 270	\$ 1,125
83480	Machine & Equipment Maintenance	\$ 91,087	\$ 94,977	\$ 85,000
Division Total: Paw Paw WWT		\$ 1,756,002	\$ 1,758,204	\$ 1,694,696



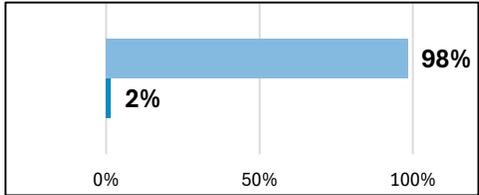
Environmental Services
Division Code: 090

This division is responsible for the operation of Denison's federally mandated Pretreatment Program and Stormwater Program. The programs require administration of local, state, and federal regulations to control pollutants discharge into the sewer/storm drain systems.

FULL-TIME STAFF:

	FY2026 Budgeted
Environmental Services Supervisor	1
Pretreatment Inspector	1
Water Quality Specialist	1
Stormwater Inspector	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
Total Division Expenditures \$ 437,989

TOTAL STAFF: 4

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
No. of Back flow Inspections	266	652	762
No. of Storm Water Inspections	276	233	188
Gallons Flushed for Water Quality	1,143	951	2,439
No. of Water Quality Complaints Flushed	38	165	129
No. of Grease Traps Inspected	106	48	52

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 262,147	\$ 255,003	\$ 293,489
Contractual/Fixed	\$ 154,932	\$ 76,764	\$ 132,500
Supplies	\$ 9,730	\$ 8,638	\$ 12,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 426,809	\$ 340,405	\$ 437,989

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 090 - Environmental Services				
81010	Social Security - Full Time	\$ 15,510	\$ 15,212	\$ 16,268
81020	Retirement TMRS	\$ 22,519	\$ 22,497	\$ 23,019
81040	Employee Insurance	\$ 14,047	\$ 11,835	\$ 37,489
81050	Workers' Compensation	\$ 2,161	\$ 3,367	\$ 3,435
81080	Longevity	\$ 217	\$ 369	\$ 600
81090	Overtime	\$ 2,286	\$ 2,144	\$ 5,000
81100	Salaries & Wages - Full Time	\$ 201,694	\$ 199,145	\$ 207,051
81198	Accrued Wages	\$ 3,712	\$ 434	\$ 627
82030	Software Maintenance Fees	\$ 13,045	\$ 11,996	\$ 11,500
82040	Postage	\$ 348	\$ 251	\$ 400
82160	Training/Travel	\$ 5,773	\$ 3,081	\$ 5,500
82210	Enterprise Car Rental Program	\$ 6,400	\$ 5,022	\$ 10,700
82700	Professional Fees	\$ 125,873	\$ 52,975	\$ 100,000
82740	Advertising	\$ 3,493	\$ 3,065	\$ 3,500
82780	Printing & Binding	\$ -	\$ 60	\$ 500
82820	Membership/Subscriptions	\$ -	\$ 315	\$ 400
83010	Office Supplies	\$ 561	\$ 567	\$ 1,000
83040	Janitorial Expense	\$ 673	\$ 296	\$ 550
83060	Uniforms/Boots	\$ 2,224	\$ 3,029	\$ 1,500
86160	Auto/Equip Fuel	\$ -	\$ 114	\$ -
83240	Chemical Supplies	\$ 1,058	\$ -	\$ 1,000
83280	Minor Tools	\$ 815	\$ -	\$ 1,000
83290	Safety/PPE	\$ 187	\$ -	\$ 1,000
83300	Department Supplies	\$ 2,441	\$ 1,284	\$ 2,500
83440	Building Maintenance	\$ 508	\$ 1,465	\$ 1,500
83460	Auto Maint	\$ -	\$ -	\$ 450
83480	Machine & Equipment Maintenance	\$ 1,263	\$ 1,883	\$ 1,500
Division Total: Environmental Services		\$ 426,809	\$ 340,405	\$ 437,989



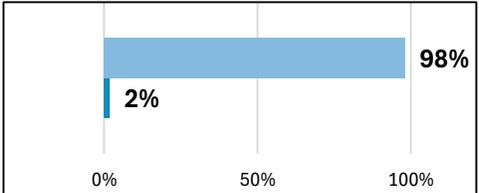
Utilities Customer Service
Division Code: 091

This division is responsible for the billing and collection of water, sewer, and refuse bills. It also assists with new service connections, disconnections, and answers inquires relating to customers' accounts while providing excellent customer service.

FULL-TIME STAFF:

	FY2026 Budgeted
UCS Manager	1
UCS Supervisor	1
UCS Clerk	3

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
 Total Division Expenditures \$ 512,432

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Number of Customers (Res, Comm & Ind)	11,261	11,440	11,812
Bills Generated Annually	141,902	143,791	144,799
New Connects	2,930	2,713	2,470
Disconnects	2,662	2,540	1,269
Transfers	163	153	490

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 292,703	\$ 322,244	\$ 334,132
Contractual/Fixed	\$ 160,645	\$ 155,278	\$ 176,000
Supplies	\$ 1,991	\$ 1,360	\$ 2,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 455,339	\$ 478,881	\$ 512,432

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	\$ 16,701	\$ 18,376	\$ 19,075
81020	Retirement TMRS	\$ 24,407	\$ 27,257	\$ 26,991
81040	Employee Insurance	\$ 27,456	\$ 29,482	\$ 37,621
81050	Workers' Compensation	\$ 196	\$ 338	\$ 367
81080	Longevity	\$ 298	\$ 510	\$ 960
81090	Overtime	\$ 6,850	\$ 7,182	\$ 5,000
81100	Salaries & Wages - Full Time	\$ 214,491	\$ 237,071	\$ 243,383
81198	Accrued Wages	\$ 2,304	\$ 2,028	\$ 735
82040	Postage	\$ 85,863	\$ 95,463	\$ 115,000
82160	Training/Travel	\$ 450	\$ -	\$ 1,000
82180	Tuition Reimbursement	\$ -	\$ 337	\$ -
82690	Collection Agency Fees	\$ 4,486	\$ 4,779	\$ 4,000
82700	Professional Fees	\$ 38,921	\$ 23,150	\$ 25,000
82780	Printing & Binding	\$ 30,925	\$ 31,549	\$ 31,000
83010	Office Supplies	\$ 1,991	\$ 1,011	\$ 1,500
83060	Uniforms/Boots	\$ -	\$ 334	\$ 800
83120	Food	\$ -	\$ 15	\$ -
Division Total: Utilities Customer Service		\$ 455,339	\$ 478,881	\$ 512,432



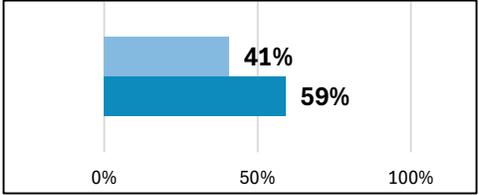
**Non-Departmental
Division Code: 092**

This division accounts for non-specific divisional expenses such as property insurance, contracts & agreements, contingency expenses, and all other non-departmental fees relating to water and sewer services.

FULL-TIME STAFF:

	FY2026 Budgeted
N/A	0

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
Total Division Expenditures \$ 16,610,761

TOTAL STAFF: 0

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 11,532,285	\$ 14,060,093	\$ 16,282,638
Supplies	\$ 774,977	\$ -	\$ -
Debt Service	\$ 80,717	\$ 300,866	\$ 328,123
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 12,387,979	\$ 14,360,959	\$ 16,610,761

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 092 - Non-Departmental				
82620	Electricity	\$ 30,627	\$ 30,627	\$ 15,627
83285	Capital Requests (Budgeted)	\$ 774,977	\$ -	\$ -
84010	Overhead Water to GF	\$ 853,352	\$ 325,000	\$ 325,000
84020	Overhead Sewer to GF	\$ 853,352	\$ 325,000	\$ 325,000
84060	Insurance-Liability	\$ 261,754	\$ 357,030	\$ 435,000
84130	Contracts & Agreements	\$ 22,362	\$ 22,255	\$ 27,000
84140	Contingency	\$ (562)	\$ -	\$ 15,000
84170	Credit Card Merchant Fees	\$ 482,068	\$ 839,371	\$ 515,000
84180	Claims and Refunds	\$ 81	\$ -	\$ -
84260	Lease Payments - Interest	\$ 4,453	\$ 99,696	\$ 97,711
84270	Lease Payments - Principal	\$ 80,717	\$ 300,866	\$ 328,123
84450	Trans/I&S Fund	\$ 8,523,202	\$ 11,478,614	\$ 13,944,800
84660	Franchise Fees	\$ 501,598	\$ 582,500	\$ 582,500
Division Total: Non-Departmental		\$ 12,387,979	\$ 14,360,959	\$ 16,610,761



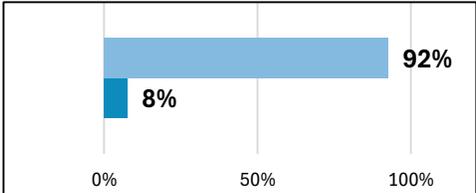
Public Works Administration
Division Code: 093

This is an administrative division that oversees and monitors the City divisions responsible for infrastructure improvements and developments. Additionally, this division manages the budgeted finances and oversees expenditures.

FULL-TIME STAFF:

	FY2026 Budgeted
Director of Public Works	1
Assistant Director of Public Works	1
CIP/Engineering Manager	1
Public Works Manager- Maint.	1
Public Works Manager- Utilities	1
Public Works Project Manager	1
GIS Analyst	1
Public Works Project Coordinator	1
Engineering Technician	1
Management Assistant-PW	1
GIS Technician	1
Administrative Assistant-CIP	1
Project Technician	1
Lead Water Meter Technician	1
TOTAL STAFF:	14

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures	\$	28,012,849
Total Division Expenditures	\$	2,102,953

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Number of Permit Inspections	537	674	448
Number of Development Projects Accepted	7	4	14
Number of CIP Projects Accepted	7	13	12
Number of 3rd Party Inspections	181	268	931

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 1,166,844	\$ 1,214,429	\$ 1,337,028
Contractual/Fixed	\$ 692,781	\$ 1,046,369	\$ 749,600
Supplies	\$ 45,510	\$ 31,016	\$ 16,325
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,905,135	\$ 2,291,814	\$ 2,102,953

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 093 - Public Works Administration				
81010	Social Security - Full Time	\$ 66,826	\$ 69,907	\$ 79,158
81015	Social Security - Part Time	\$ 1,054	\$ -	\$ -
81020	Retirement TMRS	\$ 99,444	\$ 106,649	\$ 112,011
81040	Employee Insurance	\$ 69,895	\$ 78,159	\$ 106,549
81050	Workers' Compensation	\$ 851	\$ 1,352	\$ 1,520
81080	Longevity	\$ 3,113	\$ 3,462	\$ 4,860
81090	Overtime	\$ -	\$ 10,547	\$ -
81100	Salaries & Wages - Full Time	\$ 900,647	\$ 940,887	\$ 1,029,883
81150	Salaries & Wages - Part Time	\$ 13,780	\$ -	\$ -
81198	Accrued Wages	\$ 11,235	\$ 3,468	\$ 3,047
82030	Software Maintenance Fees	\$ 83,812	\$ 91,338	\$ 98,000
82040	Postage	\$ 470	\$ 179	\$ 400
82160	Training/Travel	\$ 19,997	\$ 15,680	\$ 15,000
82210	Enterprise Car Rental Program	\$ 86,496	\$ 87,736	\$ 91,200
82700	Professional Fees	\$ 429,880	\$ 309,411	\$ 290,000
82705	Plan Review & Inspections	\$ 68,915	\$ 529,107	\$ 250,000
82820	Membership/Subscriptions	\$ 3,211	\$ 12,919	\$ 5,000
83010	Office Supplies	\$ 10,826	\$ 6,870	\$ 5,000
83040	Janitorial Supplies	\$ 106	\$ -	\$ -
83060	Uniforms/Boots	\$ 5,186	\$ 8,498	\$ 3,000
83120	Food	\$ 5,235	\$ 5,482	\$ 3,500
83290	Safety/ PPE	\$ -	\$ -	\$ 300
83300	Department Supplies	\$ 15,224	\$ 8,276	\$ 1,500
83460	Auto Maint	\$ -	\$ 9	\$ 2,025
83980	Miscellaneous	\$ 8,933	\$ 1,881	\$ 1,000
Division Total: Public Works Administration		\$ 1,905,135	\$ 2,291,814	\$ 2,102,953



Storm Water Operations

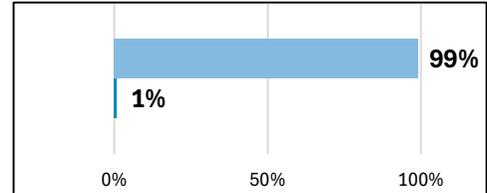
Division Code: 094

This division is responsible for the cleanup of streets, rights-of-way, illegal dumping, and water drains throughout the city in relation to storm water.

FULL-TIME STAFF:

	FY2026 Budgeted
Utility Worker	2

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
 Total Division Expenditures \$ 218,410

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
No. of Storm Drain Inlets Cleaned	9	15	204
Linear Feet of Storm Channels Cleaned	7,100	10,600	5,100
No. of Emerg Storm Drain Blocks Cleared	3	3	8

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 75,311	\$ 98,311	\$ 115,485
Contractual/Fixed	\$ 14,533	\$ 5,512	\$ 16,700
Supplies	\$ 2,307	\$ 9,770	\$ 11,225
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 111,801	\$ 29,851	\$ 75,000
Total Expenditures	\$ 203,952	\$ 143,444	\$ 218,410

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 094 - Storm Water Operations				
81010	Social Security - Full Time	\$ 3,908	\$ 5,442	\$ 6,407
81020	Retirement TMRS	\$ 5,932	\$ 8,002	\$ 9,065
81040	Employee Insurance	\$ 8,726	\$ 11,596	\$ 14,991
81050	Workers' Compensation	\$ 587	\$ 1,248	\$ 1,029
81080	Longevity	\$ 85	\$ 74	\$ 180
81090	Overtime	\$ 2,082	\$ 6,190	\$ 3,000
81100	Salaries & Wages - Full Time	\$ 51,721	\$ 65,626	\$ 80,566
81198	Accrued Wages	\$ 2,270	\$ 134	\$ 247
82030	Software Maintenance Fees	\$ 2,626	\$ 538	\$ 400
82120	Equipment Rental	\$ -	\$ -	\$ 1,000
82160	Training/Travel	\$ -	\$ 75	\$ 1,500
82210	Enterprise Car Rental Program	\$ 4,732	\$ 4,900	\$ 13,800
82700	Professional Fees	\$ 7,175	\$ -	\$ -
83060	Uniforms/Boots	\$ 1,625	\$ 2,395	\$ 2,000
83280	Minor Tools	\$ 531	\$ 936	\$ 2,500
83290	Safety/PPE	\$ 118	\$ 394	\$ 1,500
83300	Department Supplies	\$ 33	\$ 3,747	\$ 5,000
83460	Auto Maint	\$ -	\$ 2,300	\$ 225
85530	Drainage	\$ 111,801	\$ 29,851	\$ 75,000
Division Total: Storm Water Operations		\$ 203,952	\$ 143,444	\$ 218,410



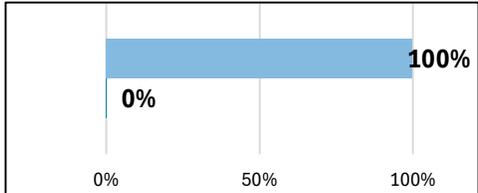
Duck Creek WWT
Division Code: 095

This division provides a lift station that serves the City's wastewater collection and treatment system.

FULL-TIME STAFF:

	FY2026 Budgeted
N/A	0

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
Total Division Expenditures \$ 72,000

TOTAL STAFF:	0
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PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 38,022	\$ 30,651	\$ 39,000
Supplies	\$ 16,942	\$ 46,532	\$ 33,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 54,964	\$ 77,184	\$ 72,000

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 095 - Duck Creek WWT				
82030	Software Maintenance Fees	\$ -	\$ 1,389	\$ -
82620	Electricity	\$ 34,022	\$ 29,262	\$ 36,000
82930	Mowing	\$ 4,000	\$ -	\$ 3,000
83430	Lift Stat Maintenance	\$ 752	\$ 5,608	\$ 15,000
83480	Machine & Equipment Maintenance	\$ 16,190	\$ 40,924	\$ 18,000
Division Total: Duck Creek WWT		\$ 54,964	\$ 77,184	\$ 72,000



Iron Ore WWT

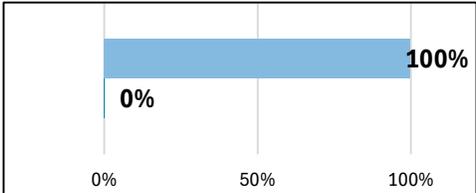
Division Code: 096

This division provides a lift station that serves the City's wastewater collection and treatment system.

FULL-TIME STAFF:

	FY2026
	Budgeted
N/A	0

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures	\$	28,012,849
Total Division Expenditures	\$	110,250

TOTAL STAFF:	0
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PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 67,624	\$ 51,544	\$ 70,250
Supplies	\$ 34,761	\$ 12,307	\$ 40,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 102,385	\$ 63,851	\$ 110,250

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 096 - Iron Ore WWT				
82620	Electricity	\$ 65,052	\$ 51,544	\$ 68,000
82930	Mowing	\$ 2,572	\$ -	\$ 2,250
83430	Lift Stat Maintenance	\$ 23,870	\$ 7,300	\$ 25,000
83480	Machine & Equipment Maintenance	\$ 10,891	\$ 5,007	\$ 15,000
Division Total: Iron Ore WWT		\$ 102,385	\$ 63,851	\$ 110,250



NTRA WWT

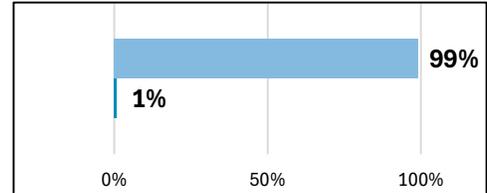
Division Code: 097

This division provides the removal of solids from wastewater by physical, mechanical and biological means. This is one of the City's two wastewater treatment plants.

FULL-TIME STAFF:

	FY2026 Budgeted
Wastewater Plant Supervisor	1
Wastewater Plant Trainee	1

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
 Total Division Expenditures \$ 275,121

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Gallons of Wastewater Treated (In Millions)	N/A	27.4	24.1

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ 168,075	\$ 158,189	\$ 148,521
Contractual/Fixed	\$ 90,425	\$ 65,656	\$ 95,100
Supplies	\$ 28,877	\$ 29,720	\$ 31,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 287,376	\$ 253,565	\$ 275,121

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	\$ 10,123	\$ 9,086	\$ 8,479
81020	Retirement TMRS	\$ 14,660	\$ 13,251	\$ 11,998
81040	Employee Insurance	\$ 9,701	\$ 12,722	\$ 15,088
81050	Workers' Compensation	\$ 1,172	\$ 1,557	\$ 1,789
81080	Longevity	\$ 508	\$ 222	\$ 420
81090	Overtime	\$ 18,713	\$ 19,142	\$ 6,000
81100	Salaries & Wages - Full Time	\$ 113,867	\$ 99,630	\$ 104,420
81198	Accrued Wages	\$ (669)	\$ 2,579	\$ 327
82030	Software Maintenance Fees	\$ 2,626	\$ 538	\$ 400
82160	Training/Travel	\$ 235	\$ 804	\$ 1,000
82620	Electricity	\$ 26,136	\$ 30,254	\$ 28,000
82630	Gas & Propane	\$ 1,978	\$ 2,401	\$ 2,200
82700	Professional Fees	\$ 54,911	\$ 25,089	\$ 60,000
82820	Membership/Subscriptions	\$ 140	\$ 170	\$ -
82930	Mowing	\$ 4,400	\$ 6,400	\$ 3,500
83060	Uniforms/Boots	\$ 1,455	\$ 1,599	\$ 1,300
83180	Oil & Lubricants	\$ -	\$ 269	\$ 300
83240	Chemical Supplies	\$ 10,308	\$ 10,568	\$ 12,000
83260	Electrical Supplies	\$ -	\$ 87	\$ 100
83280	Minor Tools	\$ 86	\$ 142	\$ 300
83290	Safety/ PPE	\$ 173	\$ -	\$ 250
83300	Department Supplies	\$ 871	\$ 1,122	\$ 750
83430	Lift Stat Maintenance	\$ 295	\$ 2,125	\$ 1,000
83440	Building Maintenance	\$ 8,296	\$ 2,292	\$ 6,500
83480	Machine & Equipment Maintenance	\$ 7,394	\$ 11,517	\$ 9,000
Division Total: NTRA WWT		\$ 287,376	\$ 253,565	\$ 275,121



Emergency Operations Center

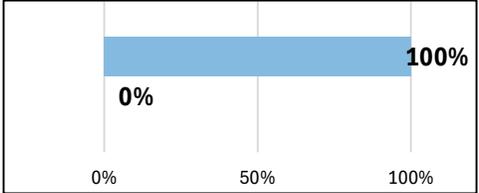
Division Code: 099

This division provides the removal of solids from wastewater by physical, mechanical and biological means. This is one of the City's two wastewater treatment plants.

FULL-TIME STAFF:

	FY2026 Budgeted
N/A	0

RATIO OF FY26 GENERAL FUND EXPENSE:



Total Utility Fund Expenditures \$ 28,012,849
 Total Division Expenditures \$ -

TOTAL STAFF:	0
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PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Number of Siren Tests	12	10	5

EXPENDITURES SUMMARY:

	FY2024 Actual	FY2025 Estimated	FY2026 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -

**City of Denison
2025/2026 Budget
Utility Fund Division Detail**

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
<u>Expenditures</u>				
Division: 099 - Emergency Operations Center (EOC)				
82120	Equipment Rental	\$ -	\$ -	\$ -
82630	Gas and Propane	\$ -	\$ -	\$ -
82700	Professional Fees	\$ -	\$ -	\$ -
82710	Temporary - Contract Labor	\$ -	\$ -	\$ -
83050	Hospitality	\$ -	\$ -	\$ -
83120	Food	\$ -	\$ 1,003	\$ -
83160	Auto/Equip Fuel	\$ -	\$ -	\$ -
83240	Chemical Supplies	\$ -	\$ -	\$ -
83290	Safety/PPE	\$ -	\$ -	\$ -
83300	Department Supplies	\$ -	\$ -	\$ -
83305	Bottled Water	\$ -	\$ -	\$ -
83310	Equipment	\$ -	\$ -	\$ -
83500	Street Patch Material	\$ -	\$ -	\$ -
83980	Miscellaneous	\$ -	\$ -	\$ -
Division Total: Emergency Operations Center		\$ -	\$ 1,003	\$ -
<hr/>				
Transfers Out		\$ 838,729	\$ -	\$ -
Bad Debt Expense		\$ (9,098)	\$ (11,450)	\$ 75,000
Utility Fund Expense Total:		\$ 24,170,094	\$ 25,371,240	\$ 28,012,849

DEBT SERVICES



**City of Denison
2025/2026 Budget
General Interest & Sinking Fund - Fund 010**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 2,130,966	\$ 2,978,699	\$ 1,731,146
Revenues			
Tax Revenue	\$ 2,447,581	\$ 775,000	\$ 577,380
THF Annual Payment Transfer (Fund 14)	\$ 793,519	\$ 793,519	\$ -
2018A Transfer (Fund 33) D3 ph 1 design	\$ 114,161	\$ 116,199	\$ 118,092
2021A Transfer (Fund 33) D3 ph 1 streetscape	\$ 458,700	\$ 782,200	\$ 778,700
2022B (DDA Demolition Funds)	\$ 353,944	\$ 353,870	\$ 353,265
2022C Transfer (Fund 33) D3 ph 2 design	\$ 134,599	\$ 135,689	\$ 136,579
2024 Transfer (Fund 34) Loy Lake Dam	\$ -	\$ 171,867	\$ 170,875
2024 Tax Note Transfer (Fund 60) visitor center	\$ -	\$ 537,619	\$ 527,739
2025A Transfer (Fund 33) D3 ph 2 streetscape	\$ -	\$ -	\$ 882,218
2025A Transfer (Fund 32) Station 4 Design	\$ -	\$ -	\$ 17,456
2025A Transfer (Fund 40) Station 4 Design	\$ -	\$ -	\$ 5,566
2025A Transfer (Fund 14) for I&S Payments	\$ -	\$ -	\$ 300,000
2025A Transfer (Fund 71) Pool Repairs	\$ -	\$ -	\$ 61,578
Interest Earned	\$ 164,814	\$ 70,000	\$ 50,000
Total Revenues	\$ 4,467,318	\$ 3,735,963	\$ 3,979,448
Expenditures			
Bond Payments - Principal	\$ 2,605,600	\$ 3,791,000	\$ 3,600,000
Bond Payments - Interest	\$ 1,000,719	\$ 1,176,916	\$ 1,892,372
Paying Agent Fees	\$ 14,167	\$ 15,600	\$ 15,600
Total Expenditures	\$ 3,620,486	\$ 4,983,516	\$ 5,507,972
Transfers/Audit Adjustments/Accruals	\$ 901	\$ -	\$ -
Ending Cash Balance	\$ 2,978,699	\$ 1,731,146	\$ 202,621

**City of Denison
2025/2026 Budget
Utility Interest & Sinking Fund - Fund 024**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 828,661	\$ 225,112	\$ 2,279,781
Revenues			
Transfer from WS Fund	\$ 8,523,202	\$ 11,906,344	\$ 13,944,800
Transfer from Impact Fees Fund 26	\$ -	\$ 600,000	\$ 600,000
Series 2022A (DDA Payment)	\$ 214,922	\$ 206,375	\$ -
TIRZ 5 Transfer for 2022A Sewer Line	\$ -	\$ -	\$ 202,875
Transfer from Bond Fund (Interest)	\$ -	\$ 1,783,294	\$ 800,000
Transfer from Bond Fund (Other)	\$ -	\$ 350,000	\$ -
Interest Earned	\$ 154,505	\$ 80,000	\$ 75,000
Total Revenues	\$ 8,892,628	\$ 14,926,013	\$ 15,622,675
Expenditures			
Bond Payments - Principal	\$ 4,450,480	\$ 5,208,000	\$ 5,945,000
Bond Payments - Interest	\$ 4,734,964	\$ 7,354,363	\$ 8,659,063
GTUA	\$ 292,720	\$ 293,981	\$ 294,851
Paying Agent Fees	\$ 18,013	\$ 15,000	\$ 19,800
Total Expenditures	\$ 9,496,177	\$ 12,871,344	\$ 14,918,714
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 225,112	\$ 2,279,781	\$ 2,983,742

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Greater Texoma Utility Authority Contract Revenue Bonds - Series 2010
(Lake Texoma Water Storage Project)
Issue Amount: \$4,584,830.80

Purpose: To purchase additional water storage rights in Lake Texoma, for water supply, in contract with the Greater Texoma Utility Authority.

Utility Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	262,440.00	32,410.50	294,850.50
09/30/2027	268,920.00	26,424.24	295,344.24
09/30/2028	275,400.00	20,069.66	295,469.66
09/30/2029	281,880.00	13,358.16	295,238.16
09/30/2030	255,960.00	6,347.80	262,307.80
Total	1,344,600.00	98,610.36	1,443,210.36

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2012
Issue Amount: \$6,665,000**

Purpose: Repairs and renovations, including lighting retrofits and networked thermostats, for existing municipal buildings; and improvements to the City's waterworks and sewer system including the Paw Paw wastewater treatment plant and the Duck Creek lift station.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	470,000	58,400.00	528,400.00
09/30/2027	485,000	39,600.00	524,600.00
09/30/2028	505,000	20,200.00	525,200.00
Total	1,460,000	118,200.00	1,578,200.00

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax & Limited Surplus Revenue Certificates of Obligation - Series 2013
Issue Amount: \$2,240,000

Purpose: For constructing and equipping a fire station, with any surplus funds to be used for major repairs and renovations to existing municipal buildings.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	120,000.00	32,325.00	152,325.00
09/30/2027	120,000.00	28,125.00	148,125.00
09/30/2028	125,000.00	23,837.50	148,837.50
09/30/2029	130,000.00	19,375.00	149,375.00
09/30/2030	135,000.00	15,075.00	150,075.00
09/30/2031	140,000.00	10,950.00	150,950.00
09/30/2032	145,000.00	6,675.00	151,675.00
09/30/2033	150,000.00	2,250.00	152,250.00
Total	1,065,000.00	138,612.50	1,203,612.50

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Surplus Revenue Certificates of Obligation - Series 2015
Issue Amount: \$6,335,000**

Purpose: To fund water & sewer projects including, but not limited to Randell Dam improvements and the purchase and installation of an Automated Meter Reading system.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	325,000.00	133,725.00	458,725.00
09/30/2027	335,000.00	120,525.00	455,525.00
09/30/2028	350,000.00	106,825.00	456,825.00
09/30/2029	365,000.00	92,525.00	457,525.00
09/30/2030	380,000.00	77,625.00	457,625.00
09/30/2031	395,000.00	62,125.00	457,125.00
09/30/2032	410,000.00	48,075.00	458,075.00
09/30/2033	420,000.00	35,625.00	455,625.00
09/30/2034	435,000.00	22,256.25	457,256.25
09/30/2035	450,000.00	7,593.75	457,593.75
Total	3,865,000.00	706,900.00	4,571,900.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2016A
Issue Amount: \$1,725,000**

Purpose: To fund waterworks and sewer system improvements including, but not limited to the Parkdale Ground Tank and Grayson College Elevated Tank, and improvements to Lake Randell Dam and spillway.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	85,000.00	33,612.50	118,612.50
09/30/2027	90,000.00	30,550.00	120,550.00
09/30/2028	95,000.00	27,312.50	122,312.50
09/30/2029	95,000.00	24,225.00	119,225.00
09/30/2030	100,000.00	21,300.00	121,300.00
09/30/2031	100,000.00	18,300.00	118,300.00
09/30/2032	105,000.00	15,225.00	120,225.00
09/30/2033	110,000.00	12,000.00	122,000.00
09/30/2034	110,000.00	8,700.00	118,700.00
09/30/2035	115,000.00	5,325.00	120,325.00
09/30/2036	120,000.00	1,800.00	121,800.00
Total	1,125,000.00	198,350.00	1,323,350.00

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2016B
Issue Amount: \$7,475,000

*Purpose: To provide funds for park and recreational improvements.
 (Texoma Health Foundation Sports Complex)*

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
02/15/2026	815,000.00	7,701.75	822,701.75
Total	815,000.00	7,701.75	822,701.75

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Surplus Revenue Certificate of Obligation - Series 2017A
Issue Amount: \$6,870,000**

Purpose: To fund waterworks and sewer system projects including, but not limited to, the TCEQ SSO projects, elevated & ground water tanks rehab, Iron Ore Creek Trunk Sewer, and Paw Paw UV Equipment and Clarifier. A portion of the funds would also be used to remodel 300 W Main as a new City Hall location.

General Fund Obligated / General Fund (43%) & Utility Fund (57%) Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	325,000.00	134,175.00	459,175.00
09/30/2027	335,000.00	124,275.00	459,275.00
09/30/2028	350,000.00	114,000.00	464,000.00
09/30/2029	360,000.00	103,350.00	463,350.00
09/30/2030	365,000.00	92,475.00	457,475.00
09/30/2031	375,000.00	81,375.00	456,375.00
09/30/2032	390,000.00	69,900.00	459,900.00
09/30/2033	400,000.00	58,050.00	458,050.00
09/30/2034	410,000.00	45,900.00	455,900.00
09/30/2035	430,000.00	33,300.00	463,300.00
09/30/2036	440,000.00	20,250.00	460,250.00
09/30/2037	455,000.00	6,825.00	461,825.00
Total	4,635,000.00	883,875.00	5,518,875.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2017B
Issue Amount: \$2,855,000**

Purpose: To help fund the construction of the Texoma Health Foundation Park project.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	310,000.00	10,152.00	320,152.00
09/30/2027	315,000.00	3,402.00	318,402.00
Total	625,000.00	13,554.00	638,554.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2018
Issue Amount: \$7,255,000**

Purpose: To fund water & sewer infrastructure improvements including the NTRA Elevated Tank, Water Lines, Paw Paw UV Clarifier, Iron Ore Creek Trunk Sewer, TCEQ SSO projects and Wastewater Master Plan.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	335,000.00	160,215.00	495,215.00
09/30/2027	345,000.00	150,015.00	495,015.00
09/30/2028	360,000.00	139,440.00	499,440.00
09/30/2029	370,000.00	128,490.00	498,490.00
09/30/2030	380,000.00	117,240.00	497,240.00
09/30/2031	390,000.00	105,690.00	495,690.00
09/30/2032	405,000.00	93,360.00	498,360.00
09/30/2033	415,000.00	80,240.00	495,240.00
09/30/2034	430,000.00	66,720.00	496,720.00
09/30/2035	445,000.00	52,720.00	497,720.00
09/30/2036	460,000.00	38,240.00	498,240.00
09/30/2037	475,000.00	23,280.00	498,280.00
09/30/2038	490,000.00	7,840.00	497,840.00
Total	5,300,000.00	1,163,490.00	6,463,490.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2018A
Issue Amount: \$1,000,000**

Purpose: To fund the design for phase one of the D3 streetscape project, for downtown improvements.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	110,000.00	8,092.00	118,092.00
09/30/2027	110,000.00	4,913.00	114,913.00
09/30/2028	115,000.00	1,661.75	116,661.75
Total	335,000.00	14,666.75	349,666.75

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2019
Issue Amount: \$5,255,000**

Purpose: To fund waterworks and sewer system projects including, but not limited to, the NTRA elevated water tank, Theresa and West Loy Lake lines, Parkdale elevated tank, and distribution & collection projects.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	225,000.00	154,287.50	379,287.50
09/30/2027	235,000.00	142,787.50	377,787.50
09/30/2028	245,000.00	130,787.50	375,787.50
09/30/2029	260,000.00	118,162.50	378,162.50
09/30/2030	270,000.00	104,912.50	374,912.50
09/30/2031	285,000.00	92,462.50	377,462.50
09/30/2032	295,000.00	80,862.50	375,862.50
09/30/2033	310,000.00	68,762.50	378,762.50
09/30/2034	320,000.00	57,762.50	377,762.50
09/30/2035	330,000.00	48,012.50	378,012.50
09/30/2036	340,000.00	37,962.50	377,962.50
09/30/2037	350,000.00	27,612.50	377,612.50
09/30/2038	360,000.00	16,962.50	376,962.50
09/30/2039	370,000.00	5,781.25	375,781.25
Total	4,195,000.00	1,087,118.75	5,282,118.75

City of Denison
2025/2026 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2019
Issue Amount: \$3,060,000

Purpose: Proceeds from the sale of the Bonds will be used to refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City. The refunded bonds (Series 2008) were initially obtained for the purpose of acquiring, constructing, installing and equipping improvements and additions to the City's waterworks and sewer system; and the acquisition of land and interests in land for such projects; and paying legal, fiscal, design and engineering fees in connection with such projects.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	330,000.00	52,250.00	382,250.00
09/30/2027	350,000.00	35,750.00	385,750.00
09/30/2028	365,000.00	18,250.00	383,250.00
Total	1,045,000.00	106,250.00	1,151,250.00

City of Denison
2025/2026 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2020
Issue Amount: \$4,040,000

Purpose: To refund the Combination Tax and Revenue Certificates of Obligation - Series 2010, that were obligated to the City's waterworks and sewer system improvements.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	455,000.00	21,222.50	476,222.50
09/30/2027	460,000.00	15,275.00	475,275.00
09/30/2028	470,000.00	9,230.00	479,230.00
09/30/2029	475,000.00	3,087.50	478,087.50
Total	1,860,000.00	48,815.00	1,908,815.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax & Limited Surplus Revenue Certificates of Obligation - Series 2020A
Issue Amount: \$2,450,000**

Purpose: For the purchase of a new ladder truck and renovation of the West End fire station.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	250,000.00	16,790.00	266,790.00
09/30/2027	250,000.00	13,140.00	263,140.00
09/30/2028	255,000.00	9,453.50	264,453.50
09/30/2029	260,000.00	5,694.00	265,694.00
09/30/2030	260,000.00	1,898.00	261,898.00
Total	1,275,000.00	46,975.50	1,321,975.50

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2020B
Issue Amount: \$10,235,000**

Purpose: To fund waterworks & sewer system improvements, and to construct and improve streets (Flora/Waterloo/Lang/Loy Lake) including sidewalks, landscaping, streetscaping, lighting, drainage, and utility line relocations.

General Fund Obligated / General Fund (62%) & Utility Fund (38%) Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	415,000.00	302,450.00	717,450.00
09/30/2027	430,000.00	287,550.00	717,550.00
09/30/2028	450,000.00	265,550.00	715,550.00
09/30/2029	470,000.00	242,550.00	712,550.00
09/30/2030	495,000.00	220,900.00	715,900.00
09/30/2031	515,000.00	200,700.00	715,700.00
09/30/2032	535,000.00	179,700.00	714,700.00
09/30/2033	555,000.00	157,900.00	712,900.00
09/30/2034	580,000.00	135,200.00	715,200.00
09/30/2035	600,000.00	111,600.00	711,600.00
09/30/2036	625,000.00	90,225.00	715,225.00
09/30/2037	640,000.00	71,250.00	711,250.00
09/30/2038	665,000.00	51,675.00	716,675.00
09/30/2039	685,000.00	31,425.00	716,425.00
09/30/2040	705,000.00	10,575.00	715,575.00
Total	8,365,000.00	2,359,250.00	10,724,250.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2021A
Issue Amount: \$15,940,000**

Purpose: To fund the waterworks & sewer system and to construct and improve streets, including sidewalks, landscaping, streetscaping, lighting, drainage, utility line relocations; and to construct and install parking facilities, all related to the D3 phase 1 construction project.

General Fund Obligated / General Fund (77%) & Utility Fund (23%) Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	620,000.00	392,700.00	1,012,700.00
09/30/2027	650,000.00	367,300.00	1,017,300.00
09/30/2028	675,000.00	340,800.00	1,015,800.00
09/30/2029	825,000.00	310,800.00	1,135,800.00
09/30/2030	860,000.00	277,100.00	1,137,100.00
09/30/2031	895,000.00	242,000.00	1,137,000.00
09/30/2032	930,000.00	205,500.00	1,135,500.00
09/30/2033	960,000.00	177,300.00	1,137,300.00
09/30/2034	975,000.00	157,950.00	1,132,950.00
09/30/2035	995,000.00	138,250.00	1,133,250.00
09/30/2036	1,015,000.00	118,150.00	1,133,150.00
09/30/2037	1,035,000.00	97,650.00	1,132,650.00
09/30/2038	1,060,000.00	76,700.00	1,136,700.00
09/30/2039	1,080,000.00	55,300.00	1,135,300.00
09/30/2040	1,105,000.00	33,450.00	1,138,450.00
09/30/2041	1,120,000.00	11,200.00	1,131,200.00
Total	14,800,000.00	3,002,150.00	17,802,150.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2021B
Issue Amount: \$10,365,000**

Purpose: To fund the waterworks & sewer system improvements, and acquisition of land and interests in land for projects.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	410,000.00	315,450.00	725,450.00
09/30/2027	425,000.00	298,750.00	723,750.00
09/30/2028	445,000.00	281,350.00	726,350.00
09/30/2029	465,000.00	263,150.00	728,150.00
09/30/2030	480,000.00	244,250.00	724,250.00
09/30/2031	500,000.00	224,650.00	724,650.00
09/30/2032	520,000.00	204,250.00	724,250.00
09/30/2033	545,000.00	182,950.00	727,950.00
09/30/2034	565,000.00	160,750.00	725,750.00
09/30/2035	590,000.00	137,650.00	727,650.00
09/30/2036	615,000.00	113,550.00	728,550.00
09/30/2037	635,000.00	91,725.00	726,725.00
09/30/2038	655,000.00	72,375.00	727,375.00
09/30/2039	675,000.00	52,425.00	727,425.00
09/30/2040	695,000.00	31,875.00	726,875.00
09/30/2041	715,000.00	10,725.00	725,725.00
Total	8,935,000.00	2,685,875.00	11,620,875.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2022A
Issue Amount: \$22,165,000**

Purpose: To fund the City's waterworks & sewer system improvements and acquisition of land and interests in land for projects.

Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	815,000.00	833,162.50	1,648,162.50
09/30/2027	850,000.00	804,025.00	1,654,025.00
09/30/2028	885,000.00	767,025.00	1,652,025.00
09/30/2029	930,000.00	721,650.00	1,651,650.00
09/30/2030	975,000.00	674,025.00	1,649,025.00
09/30/2031	1,025,000.00	624,025.00	1,649,025.00
09/30/2032	1,080,000.00	571,400.00	1,651,400.00
09/30/2033	1,130,000.00	521,800.00	1,651,800.00
09/30/2034	1,175,000.00	475,700.00	1,650,700.00
09/30/2035	1,220,000.00	427,800.00	1,647,800.00
09/30/2036	1,275,000.00	377,900.00	1,652,900.00
09/30/2037	1,325,000.00	325,900.00	1,650,900.00
09/30/2038	1,380,000.00	271,800.00	1,651,800.00
09/30/2039	1,435,000.00	215,500.00	1,650,500.00
09/30/2040	1,495,000.00	156,900.00	1,651,900.00
09/30/2041	1,555,000.00	95,900.00	1,650,900.00
09/30/2042	1,620,000.00	32,400.00	1,652,400.00
Total	20,170,000.00	7,896,912.50	28,066,912.50

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Taxable Series 2022B
Issue Amount: \$4,600,000**

Purpose: To fund demolition of dangerous structures in the City; and legal, fiscal and engineering fees in connection with such demolition projects and the Certificates.

General Fund Obligated / DDA Supported

Period Ending	Principal	Interest	Total P+I
09/30/2026	170,000.00	183,265.00	353,265.00
09/30/2027	180,000.00	177,155.00	357,155.00
09/30/2028	185,000.00	170,565.00	355,565.00
09/30/2029	190,000.00	163,503.50	353,503.50
09/30/2030	200,000.00	155,826.00	355,826.00
09/30/2031	210,000.00	147,480.00	357,480.00
09/30/2032	215,000.00	138,617.50	353,617.50
09/30/2033	225,000.00	128,861.00	353,861.00
09/30/2034	235,000.00	118,189.00	353,189.00
09/30/2035	250,000.00	106,937.00	356,937.00
09/30/2036	260,000.00	95,105.00	355,105.00
09/30/2037	270,000.00	82,809.00	352,809.00
09/30/2038	285,000.00	69,619.50	354,619.50
09/30/2039	300,000.00	55,404.00	355,404.00
09/30/2040	315,000.00	40,459.50	355,459.50
09/30/2041	330,000.00	24,786.00	354,786.00
09/30/2042	345,000.00	8,383.50	353,383.50
Total	4,165,000.00	1,866,965.50	6,031,965.50

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2022C
Issue Amount: \$1,140,000**

Purpose: To fund the design for phase two of the D3 streetscape project, for downtown improvements.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	105,000.00	31,578.75	136,578.75
09/30/2027	110,000.00	27,268.00	137,268.00
09/30/2028	115,000.00	22,756.75	137,756.75
09/30/2029	120,000.00	18,045.00	138,045.00
09/30/2030	125,000.00	13,132.75	138,132.75
09/30/2031	130,000.00	8,020.00	138,020.00
09/30/2032	135,000.00	2,706.75	137,706.75
Total	840,000.00	123,508.00	963,508.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2023
Issue Amount: \$39,520,000**

Purpose: To fund waterworks projects including but not limited to the Lake Texoma Raw Water Pump Station, Ryland Water Treatment Plant expansion, Duck Creek Interceptor reconstruction, Loy Lake Road reconstruction, and Phase 1 of the Waterloo gravity sewer line replacement.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	1,355,000.00	1,718,137.50	3,073,137.50
9/30/2027	1,415,000.00	1,655,962.50	3,070,962.50
9/30/2028	1,475,000.00	1,598,162.50	3,073,162.50
9/30/2029	1,540,000.00	1,530,162.50	3,070,162.50
9/30/2030	1,620,000.00	1,451,162.50	3,071,162.50
9/30/2031	1,705,000.00	1,368,037.50	3,073,037.50
9/30/2032	1,790,000.00	1,280,662.50	3,070,662.50
9/30/2033	1,880,000.00	1,188,912.50	3,068,912.50
9/30/2034	1,980,000.00	1,092,412.50	3,072,412.50
9/30/2035	2,080,000.00	990,912.50	3,070,912.50
9/30/2036	2,185,000.00	884,287.50	3,069,287.50
9/30/2037	2,300,000.00	772,162.50	3,072,162.50
9/30/2038	2,415,000.00	654,287.50	3,069,287.50
9/30/2039	2,540,000.00	530,412.50	3,070,412.50
9/30/2040	2,655,000.00	413,812.50	3,068,812.50
9/30/2041	2,765,000.00	305,412.50	3,070,412.50
9/30/2042	2,880,000.00	188,912.50	3,068,912.50
9/30/2043	3,005,000.00	63,856.25	3,068,856.25
Total	37,585,000.00	17,687,668.75	55,272,668.75

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2024
Issue Amount: \$53,450,000**

Purpose: To fund the City's waterworks & sewer system improvements, and necessary improvements to Loy Lake dam.

General Fund Obligated / General Fund & Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	105,000.00	2,552,350.00	2,657,350.00
9/30/2027	610,000.00	2,534,475.00	3,144,475.00
9/30/2028	1,045,000.00	2,493,100.00	3,538,100.00
9/30/2029	1,095,000.00	2,439,600.00	3,534,600.00
9/30/2030	1,150,000.00	2,383,475.00	3,533,475.00
9/30/2031	1,215,000.00	2,324,350.00	3,539,350.00
9/30/2032	1,275,000.00	2,262,100.00	3,537,100.00
9/30/2033	1,345,000.00	2,196,600.00	3,541,600.00
9/30/2034	1,410,000.00	2,127,725.00	3,537,725.00
9/30/2035	1,485,000.00	2,055,350.00	3,540,350.00
9/30/2036	1,435,000.00	1,982,350.00	3,417,350.00
9/30/2037	1,460,000.00	1,909,975.00	3,369,975.00
9/30/2038	1,535,000.00	1,835,100.00	3,370,100.00
9/30/2039	1,610,000.00	1,756,475.00	3,366,475.00
9/30/2040	1,695,000.00	1,673,850.00	3,368,850.00
9/30/2041	1,780,000.00	1,586,975.00	3,366,975.00
9/30/2042	1,870,000.00	1,495,725.00	3,365,725.00
9/30/2043	1,970,000.00	1,399,725.00	3,369,725.00
9/30/2044	2,070,000.00	1,298,725.00	3,368,725.00
9/30/2045	2,175,000.00	1,192,600.00	3,367,600.00
9/30/2046	2,285,000.00	1,081,100.00	3,366,100.00
9/30/2047	2,405,000.00	963,850.00	3,368,850.00
9/30/2048	2,525,000.00	840,600.00	3,365,600.00
9/30/2049	2,655,000.00	711,100.00	3,366,100.00
9/30/2050	2,780,000.00	585,650.00	3,365,650.00
9/30/2051	2,905,000.00	464,843.75	3,369,843.75
9/30/2052	3,030,000.00	338,725.00	3,368,725.00
9/30/2053	3,160,000.00	207,187.50	3,367,187.50
9/30/2054	3,295,000.00	70,018.75	3,365,018.75
Total	53,375,000.00	44,763,700.00	98,138,700.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Tax Note, Series 2024
Issue Amount: \$3,860,000**

Purpose: To construct a Visitor Center.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2026	505,000.00	128,540.25	633,540.25
09/30/2027	530,000.00	107,271.00	637,271.00
09/30/2028	550,000.00	85,077.00	635,077.00
09/30/2029	575,000.00	61,958.25	636,958.25
09/30/2030	600,000.00	37,812.00	637,812.00
09/30/2031	620,000.00	12,741.00	632,741.00
Total	3,380,000.00	433,399.50	3,813,399.50

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Revenue Certificates of Obligation - Series 2025A
Issue Amount: \$48,900,000**

Purpose: To fund various city projects including the City's waterworks & sewer system improvements, D3 Phase two streetscape construction, Fire Station Designs for Station 1 and 4, and Waterloo Pool Repairs.

General Fund Obligated / General Fund & Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	685,000.00	3,186,838.90	3,871,838.90
9/30/2027	1,665,000.00	2,203,625.00	3,868,625.00
9/30/2028	1,750,000.00	2,118,250.00	3,868,250.00
9/30/2029	1,835,000.00	2,019,375.00	3,854,375.00
9/30/2030	1,935,000.00	1,926,500.00	3,861,500.00
9/30/2031	2,025,000.00	1,838,125.00	3,863,125.00
9/30/2032	2,140,000.00	1,734,125.00	3,874,125.00
9/30/2033	2,245,000.00	1,624,750.00	3,869,750.00
9/30/2034	2,355,000.00	1,509,875.00	3,864,875.00
9/30/2035	2,485,000.00	1,389,000.00	3,874,000.00
9/30/2036	2,385,000.00	1,265,625.00	3,650,625.00
9/30/2037	2,510,000.00	1,141,500.00	3,651,500.00
9/30/2038	2,640,000.00	1,012,750.00	3,652,750.00
9/30/2039	2,775,000.00	877,375.00	3,652,375.00
9/30/2040	2,920,000.00	735,000.00	3,655,000.00
9/30/2041	3,050,000.00	601,000.00	3,651,000.00
9/30/2042	3,175,000.00	476,500.00	3,651,500.00
9/30/2043	3,305,000.00	346,900.00	3,651,900.00
9/30/2044	3,440,000.00	212,000.00	3,652,000.00
9/30/2045	3,580,000.00	71,600.00	3,651,600.00
Total	48,900,000.00	26,290,713.90	75,190,713.90

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - TAXABLE Series 2025B
Issue Amount: \$2,110,000

Purpose: Texas Water Development Board DWSRF- Lead Service Line Replacement

Utility Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	110,000.00	-	110,000.00
9/30/2027	105,000.00	-	105,000.00
9/30/2028	105,000.00	-	105,000.00
9/30/2029	105,000.00	-	105,000.00
9/30/2030	105,000.00	-	105,000.00
9/30/2031	105,000.00	-	105,000.00
9/30/2032	105,000.00	-	105,000.00
9/30/2033	105,000.00	-	105,000.00
9/30/2034	105,000.00	-	105,000.00
9/30/2035	105,000.00	-	105,000.00
9/30/2036	105,000.00	-	105,000.00
9/30/2037	105,000.00	-	105,000.00
9/30/2038	105,000.00	-	105,000.00
9/30/2039	105,000.00	-	105,000.00
9/30/2040	105,000.00	-	105,000.00
9/30/2041	105,000.00	-	105,000.00
9/30/2042	105,000.00	-	105,000.00
9/30/2043	105,000.00	-	105,000.00
9/30/2044	105,000.00	-	105,000.00
9/30/2045	110,000.00	-	110,000.00
Total	2,110,000.00	-	2,110,000.00

**City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2025C
Issue Amount: \$2,790,000**

Purpose: Texas Water Development Board DWSRF- Lead Service Line Replacement

Utility Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	95,000.00	84,013.89	179,013.89
9/30/2027	115,000.00	63,987.25	178,987.25
9/30/2028	120,000.00	61,842.50	181,842.50
9/30/2029	120,000.00	59,610.50	179,610.50
9/30/2030	125,000.00	57,276.25	182,276.25
9/30/2031	125,000.00	54,838.75	179,838.75
9/30/2032	130,000.00	52,288.00	182,288.00
9/30/2033	130,000.00	49,610.00	179,610.00
9/30/2034	135,000.00	46,793.50	181,793.50
9/30/2035	135,000.00	43,837.00	178,837.00
9/30/2036	140,000.00	40,700.50	180,700.50
9/30/2037	140,000.00	37,354.50	177,354.50
9/30/2038	145,000.00	33,819.50	178,819.50
9/30/2039	150,000.00	30,035.00	180,035.00
9/30/2040	155,000.00	25,992.75	180,992.75
9/30/2041	160,000.00	21,700.00	181,700.00
9/30/2042	160,000.00	17,228.00	177,228.00
9/30/2043	165,000.00	12,579.75	177,579.75
9/30/2044	170,000.00	7,696.50	177,696.50
9/30/2045	175,000.00	2,598.75	177,598.75
Total	2,790,000.00	803,802.89	3,593,802.89

City of Denison
2025/2026 Budget
Budgeted Debt Service Schedule

Fiscal Year	General Debt			W/S Debt		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2026	\$ 3,600,000	\$ 1,892,372	\$ 5,492,372	\$ 6,207,440	\$ 8,691,474	\$ 14,898,914
2027	\$ 3,135,000	\$ 1,529,574	\$ 4,664,574	\$ 7,648,920	\$ 7,732,576	\$ 15,381,496
2028	\$ 2,930,000	\$ 1,411,977	\$ 4,341,977	\$ 8,380,400	\$ 7,413,570	\$ 15,793,970
2029	\$ 3,055,000	\$ 1,282,701	\$ 4,337,701	\$ 7,811,880	\$ 7,055,971	\$ 14,867,851
2030	\$ 3,180,000	\$ 1,159,544	\$ 4,339,544	\$ 7,635,960	\$ 6,718,789	\$ 14,354,749
2031	\$ 3,035,000	\$ 1,043,941	\$ 4,078,941	\$ 7,720,000	\$ 6,371,929	\$ 14,091,929
2032	\$ 2,520,000	\$ 927,574	\$ 3,447,574	\$ 8,085,000	\$ 6,017,873	\$ 14,102,873
2033	\$ 2,480,000	\$ 829,461	\$ 3,309,461	\$ 8,445,000	\$ 5,656,150	\$ 14,101,150
2034	\$ 2,410,000	\$ 739,614	\$ 3,149,614	\$ 8,810,000	\$ 5,286,320	\$ 14,096,320
2035	\$ 2,520,000	\$ 648,062	\$ 3,168,062	\$ 9,195,000	\$ 4,900,226	\$ 14,095,226
2036	\$ 2,265,000	\$ 561,105	\$ 2,826,105	\$ 9,135,000	\$ 4,505,041	\$ 13,640,041
2037	\$ 2,285,000	\$ 482,584	\$ 2,767,584	\$ 9,415,000	\$ 4,105,460	\$ 13,520,460
2038	\$ 2,175,000	\$ 406,670	\$ 2,581,670	\$ 9,560,000	\$ 3,696,260	\$ 13,256,260
2039	\$ 2,245,000	\$ 330,304	\$ 2,575,304	\$ 9,480,000	\$ 3,279,829	\$ 12,759,829
2040	\$ 2,330,000	\$ 250,860	\$ 2,580,860	\$ 9,515,000	\$ 2,871,055	\$ 12,386,055
2041	\$ 1,950,000	\$ 178,736	\$ 2,128,736	\$ 9,630,000	\$ 2,478,963	\$ 12,108,963
2042	\$ 1,110,000	\$ 123,484	\$ 1,233,484	\$ 9,045,000	\$ 2,095,666	\$ 11,140,666
2043	\$ 800,000	\$ 83,800	\$ 883,800	\$ 7,750,000	\$ 1,739,261	\$ 9,489,261
2044	\$ 830,000	\$ 51,200	\$ 881,200	\$ 4,955,000	\$ 1,467,222	\$ 6,422,222
2045	\$ 865,000	\$ 17,300	\$ 882,300	\$ 5,175,000	\$ 1,249,499	\$ 6,424,499
2046	\$ -	\$ -	\$ -	\$ 2,285,000	\$ 1,081,100	\$ 3,366,100
2047	\$ -	\$ -	\$ -	\$ 2,405,000	\$ 963,850	\$ 3,368,850
2048	\$ -	\$ -	\$ -	\$ 2,525,000	\$ 840,600	\$ 3,365,600
2049	\$ -	\$ -	\$ -	\$ 2,655,000	\$ 711,100	\$ 3,366,100
2050	\$ -	\$ -	\$ -	\$ 2,780,000	\$ 585,650	\$ 3,365,650
2051	\$ -	\$ -	\$ -	\$ 2,905,000	\$ 464,844	\$ 3,369,844
2052	\$ -	\$ -	\$ -	\$ 3,030,000	\$ 338,725	\$ 3,368,725
2053	\$ -	\$ -	\$ -	\$ 3,160,000	\$ 207,188	\$ 3,367,188
2054	\$ -	\$ -	\$ -	\$ 3,295,000	\$ 70,019	\$ 3,365,019
Total	\$ 45,720,000	\$ 13,950,861	\$ 59,670,861	\$ 188,639,600	\$ 98,596,205	\$ 287,235,805

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2026	\$ 9,807,440	\$ 10,583,846	\$ 20,391,286
2027	\$ 10,783,920	\$ 9,262,150	\$ 20,046,070
2028	\$ 11,310,400	\$ 8,825,546	\$ 20,135,946
2029	\$ 10,866,880	\$ 8,338,672	\$ 19,205,552
2030	\$ 10,815,960	\$ 7,878,333	\$ 18,694,293
2031	\$ 10,755,000	\$ 7,415,870	\$ 18,170,870
2032	\$ 10,605,000	\$ 6,945,447	\$ 17,550,447
2033	\$ 10,925,000	\$ 6,485,611	\$ 17,410,611
2034	\$ 11,220,000	\$ 6,025,934	\$ 17,245,934
2035	\$ 11,715,000	\$ 5,548,288	\$ 17,263,288
2036	\$ 11,400,000	\$ 5,066,146	\$ 16,466,146
2037	\$ 11,700,000	\$ 4,588,044	\$ 16,288,044
2038	\$ 11,735,000	\$ 4,102,929	\$ 15,837,929
2039	\$ 11,725,000	\$ 3,610,133	\$ 15,335,133
2040	\$ 11,845,000	\$ 3,121,915	\$ 14,966,915
2041	\$ 11,580,000	\$ 2,657,699	\$ 14,237,699
2042	\$ 10,155,000	\$ 2,219,149	\$ 12,374,149
2043	\$ 8,550,000	\$ 1,823,061	\$ 10,373,061
2044	\$ 5,785,000	\$ 1,518,422	\$ 7,303,422
2045	\$ 6,040,000	\$ 1,266,799	\$ 7,306,799
2046	\$ 2,285,000	\$ 1,081,100	\$ 3,366,100
2047	\$ 2,405,000	\$ 963,850	\$ 3,368,850
2048	\$ 2,525,000	\$ 840,600	\$ 3,365,600
2049	\$ 2,655,000	\$ 711,100	\$ 3,366,100
2050	\$ 2,780,000	\$ 585,650	\$ 3,365,650
2051	\$ 2,905,000	\$ 464,844	\$ 3,369,844
2052	\$ 3,030,000	\$ 338,725	\$ 3,368,725
2053	\$ 3,160,000	\$ 207,188	\$ 3,367,188
2054	\$ 3,295,000	\$ 70,019	\$ 3,365,019
Total	\$ 234,359,600	\$ 112,547,066	\$ 346,906,666

City of Denison
2025/2026 Budget
Obligated Debt Service Schedule

Fiscal Year	General Debt			W/S Debt		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2026	\$ 9,545,000	\$ 10,551,435	\$ 20,096,435	\$ 262,440	\$ 32,411	\$ 294,851
2027	\$ 10,515,000	\$ 9,235,726	\$ 19,750,726	\$ 268,920	\$ 26,424	\$ 295,344
2028	\$ 11,035,000	\$ 8,805,477	\$ 19,840,477	\$ 275,400	\$ 20,070	\$ 295,470
2029	\$ 10,585,000	\$ 8,325,314	\$ 18,910,314	\$ 281,880	\$ 13,358	\$ 295,238
2030	\$ 10,560,000	\$ 7,871,985	\$ 18,431,985	\$ 255,960	\$ 6,348	\$ 262,308
2031	\$ 10,755,000	\$ 7,415,870	\$ 18,170,870	\$ -	\$ -	\$ -
2032	\$ 10,605,000	\$ 6,945,447	\$ 17,550,447	\$ -	\$ -	\$ -
2033	\$ 10,925,000	\$ 6,485,611	\$ 17,410,611	\$ -	\$ -	\$ -
2034	\$ 11,220,000	\$ 6,025,934	\$ 17,245,934	\$ -	\$ -	\$ -
2035	\$ 11,715,000	\$ 5,548,288	\$ 17,263,288	\$ -	\$ -	\$ -
2036	\$ 11,400,000	\$ 5,066,146	\$ 16,466,146	\$ -	\$ -	\$ -
2037	\$ 11,700,000	\$ 4,588,044	\$ 16,288,044	\$ -	\$ -	\$ -
2038	\$ 11,735,000	\$ 4,102,929	\$ 15,837,929	\$ -	\$ -	\$ -
2039	\$ 11,725,000	\$ 3,610,133	\$ 15,335,133	\$ -	\$ -	\$ -
2040	\$ 11,845,000	\$ 3,121,915	\$ 14,966,915	\$ -	\$ -	\$ -
2041	\$ 11,580,000	\$ 2,657,699	\$ 14,237,699	\$ -	\$ -	\$ -
2042	\$ 10,155,000	\$ 2,219,149	\$ 12,374,149	\$ -	\$ -	\$ -
2043	\$ 8,550,000	\$ 1,823,061	\$ 10,373,061	\$ -	\$ -	\$ -
2044	\$ 5,785,000	\$ 1,518,422	\$ 7,303,422	\$ -	\$ -	\$ -
2045	\$ 6,040,000	\$ 1,266,799	\$ 7,306,799	\$ -	\$ -	\$ -
2046	\$ 2,285,000	\$ 1,081,100	\$ 3,366,100	\$ -	\$ -	\$ -
2047	\$ 2,405,000	\$ 963,850	\$ 3,368,850	\$ -	\$ -	\$ -
2048	\$ 2,525,000	\$ 840,600	\$ 3,365,600	\$ -	\$ -	\$ -
2049	\$ 2,655,000	\$ 711,100	\$ 3,366,100	\$ -	\$ -	\$ -
2050	\$ 2,780,000	\$ 585,650	\$ 3,365,650	\$ -	\$ -	\$ -
2051	\$ 2,905,000	\$ 464,844	\$ 3,369,844	\$ -	\$ -	\$ -
2052	\$ 3,030,000	\$ 338,725	\$ 3,368,725	\$ -	\$ -	\$ -
2053	\$ 3,160,000	\$ 207,188	\$ 3,367,188	\$ -	\$ -	\$ -
2054	\$ 3,295,000	\$ 70,019	\$ 3,365,019	\$ -	\$ -	\$ -
Total	\$ 233,015,000	\$ 112,448,455	\$ 345,463,455	\$ 1,344,600	\$ 98,610	\$ 1,443,210

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2026	\$ 9,807,440	\$ 10,583,846	\$ 20,391,286
2027	\$ 10,783,920	\$ 9,262,150	\$ 20,046,070
2028	\$ 11,310,400	\$ 8,825,546	\$ 20,135,946
2029	\$ 10,866,880	\$ 8,338,672	\$ 19,205,552
2030	\$ 10,815,960	\$ 7,878,333	\$ 18,694,293
2031	\$ 10,755,000	\$ 7,415,870	\$ 18,170,870
2032	\$ 10,605,000	\$ 6,945,447	\$ 17,550,447
2033	\$ 10,925,000	\$ 6,485,611	\$ 17,410,611
2034	\$ 11,220,000	\$ 6,025,934	\$ 17,245,934
2035	\$ 11,715,000	\$ 5,548,288	\$ 17,263,288
2036	\$ 11,400,000	\$ 5,066,146	\$ 16,466,146
2037	\$ 11,700,000	\$ 4,588,044	\$ 16,288,044
2038	\$ 11,735,000	\$ 4,102,929	\$ 15,837,929
2039	\$ 11,725,000	\$ 3,610,133	\$ 15,335,133
2040	\$ 11,845,000	\$ 3,121,915	\$ 14,966,915
2041	\$ 11,580,000	\$ 2,657,699	\$ 14,237,699
2042	\$ 10,155,000	\$ 2,219,149	\$ 12,374,149
2043	\$ 8,550,000	\$ 1,823,061	\$ 10,373,061
2044	\$ 5,785,000	\$ 1,518,422	\$ 7,303,422
2045	\$ 6,040,000	\$ 1,266,799	\$ 7,306,799
2046	\$ 2,285,000	\$ 1,081,100	\$ 3,366,100
2047	\$ 2,405,000	\$ 963,850	\$ 3,368,850
2048	\$ 2,525,000	\$ 840,600	\$ 3,365,600
2049	\$ 2,655,000	\$ 711,100	\$ 3,366,100
2050	\$ 2,780,000	\$ 585,650	\$ 3,365,650
2051	\$ 2,905,000	\$ 464,844	\$ 3,369,844
2052	\$ 3,030,000	\$ 338,725	\$ 3,368,725
2053	\$ 3,160,000	\$ 207,188	\$ 3,367,188
2054	\$ 3,295,000	\$ 70,019	\$ 3,365,019
Total	\$ 234,359,600	\$ 112,547,066	\$ 346,906,666

RESTRICTED FUNDS



**City of Denison
2025/2026 Budget
General Capital Fund - Fund 003**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 240,339	\$ 224,415	\$ 87,353
Revenues			
Transfer from General Fund (5% of Sales Tax)	\$ 415,676	\$ -	\$ -
Interest	\$ 2,780	\$ 7,938	\$ 750
Total Revenues	\$ 418,456	\$ 7,938	\$ 750
Expenditures			
Outdoor Warning System Batteries (1)	\$ 9,725	\$ -	\$ -
Handheld Radio (1)	\$ -	\$ 6,800	\$ -
Office Equipment (2)	\$ -	\$ 410	\$ -
2 Laptops & 1 iPad (3)	\$ 4,382	\$ -	\$ -
Parking Study for Downtown Denison (3)	\$ 34,784	\$ 16,712	\$ -
Public Art Banners for Lampposts (3)	\$ 6,841	\$ -	\$ -
Music Friendly Activities (3)	\$ 3,565	\$ -	\$ -
Special Effects Machine (3)	\$ 5,437	\$ -	\$ -
1/2 Facility Assessment Study Phase 2 (4)	\$ 42,564	\$ -	\$ -
Mulberry Bridge (8)	\$ 3,484	\$ -	\$ -
Cemetery Mapping (8)	\$ 10,180	\$ -	\$ -
Cemetery Golf Cart (8)	\$ 1,798	\$ 56	\$ -
Road Repairs-Magnolia & Oakwood Cemeteries (8)	\$ 25,226	\$ 10,944	\$ -
THF Wi-Fi Phase 1 (9)	\$ 2,000	\$ -	\$ -
Intellicom System & Software (9)	\$ -	\$ 18,434	\$ -
Ticket Writer Licenses Costs (9)	\$ -	\$ -	\$ 6,000
Safety/PPE-AEDS (16)	\$ 1,925	\$ -	\$ -
Library Repairs (16)	\$ -	\$ 15,976	\$ -
Ballistic Vest Replacements (20)	\$ 21,033	\$ 10,286	\$ 26,914
PD Building Repairs (20)	\$ -	\$ 11,875	\$ 20,561
Colt AR-15 Rifles & Rifle Bags (20)	\$ 9,890	\$ 10,954	\$ 12,603
Partial funding for Cascade System (24)	\$ 34,223	\$ -	\$ -
Thermal Imaging Cameras-5 (24)	\$ 13,351	\$ -	\$ -
Safety/PPE-Wildland Gear (24)	\$ 6,355	\$ -	\$ -
500 W Chestnut Furniture (24)	\$ 9,907	\$ -	\$ -
City Hall Building Signage (46)	\$ 8,956	\$ -	\$ -
Roland TrueVIS2 Printer/Cutter Combo (55)	\$ 29,327	\$ -	\$ -
Brine Distributor Tank (57)	\$ 16,543	\$ -	\$ -
Scaq Cheetah Zero Turn Mower (58)	\$ 18,719	\$ -	\$ -
Port A Cool (60)	\$ 9,999	\$ -	\$ -
Portable Exhaust Extraction (60)	\$ 6,300	\$ -	\$ -
Mower Plan (8 & 70)	\$ 30,000	\$ -	\$ -
Utility Trailers (70)	\$ 3,862	\$ -	\$ -
AEDS at 6 Facilities (71)	\$ 11,102	\$ -	\$ -
500 W Chestnut Furniture (71)	\$ 14,579	\$ -	\$ -
500 W Chestnut Furniture (93)	\$ 17,426	\$ (368)	\$ -
Transfer Fund Balance to General Fund	\$ -	\$ 40,000	\$ -
Total Expenditures	\$ 413,482	\$ 142,080	\$ 66,078
Transfers/Audit Adjustments/Accruals	\$ (20,898)	\$ (2,920)	\$ (18,113)
Ending Cash Balance	\$ 224,415	\$ 87,353	\$ 3,912

**City of Denison
2025/2026 Budget
Employee Benefits Trust - Fund 012**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 221	\$ 629	\$ 833
Revenues			
Transfer for Insurance Premiums	\$ 2,291,387	\$ 2,661,197	\$ 2,760,000
Interest	\$ 408	\$ 204	\$ 200
Total Revenues	\$ 2,291,795	\$ 2,661,401	\$ 2,760,200
Expenditures			
Insurance Premium Payments	\$ 2,291,387	\$ 2,661,197	\$ 2,760,000
Total Expenditures	\$ 2,291,387	\$ 2,661,197	\$ 2,760,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 629	\$ 833	\$ 1,033

**City of Denison
2025/2026 Budget
General Bond Fund - Fund 014**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$2,507,222	\$ 4,548,644	\$ 6,731,091
Revenues			
Sale of Bonds-2024 Tax Note (Visitors Center)	\$ 3,800,000	\$ -	\$ -
Sale of Bonds-2024 (Loy Lake Dam)	\$ 1,600,000	\$ -	\$ -
Sale of Bonds-2024 (D3 Phase 2 Construction)	\$ -	\$ 12,100,000	\$ -
Sale of Bonds-2024 (Fire Station 4 Design)	\$ -	\$ 700,000	\$ -
Sale of Bonds-2024 (Fire Station 1 Design)	\$ -	\$ 600,000	\$ -
Sale of Bonds-2024 (Waterloo Pool Repairs)	\$ -	\$ 500,000	\$ -
Refund for Excess Cost of Issuance	\$ 9,894	\$ 576	\$ -
THF Grant Annual Payment	\$ 793,519	\$ 793,519	\$ -
TIRZ #1 Reimbursement	\$ 210	\$ -	\$ -
Interest	\$ 115,920	\$ 380,090	\$ 75,000
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Revenues	\$ 6,319,543	\$ 15,074,185	\$ 75,000
Expenditures			
Bond Payment Transfer (Fund 10 Series 2016B)	\$ 793,519	\$ 793,519	\$ -
West End Remodel Funds - Cascade System	\$ 51,774	\$ -	\$ -
West End Remodel Funds - Furniture	\$ 10,403	\$ -	\$ -
THF Trail Work / Projects	\$ 101,898	\$ -	\$ -
D3 (Phase 2 Design)	\$ 571,511	\$ -	\$ -
D3 (Phase 2 Construction)	\$ 1,578,327	\$ 9,149,577	\$ 2,175,078
Visitor Center Construction	\$ 1,081,739	\$ 2,413,692	\$ 314,463
Loy Lake Dam Repairs	\$ -	\$ 284,940	\$ 1,315,060
Fire Station 4 Design (New Construction)	\$ -	\$ -	\$ 1,000,000
Transfer to Fund 10 for I&S Payments	\$ -	\$ -	\$ 300,000
Waterloo Pool Repairs	\$ -	\$ 512,888	\$ -
Miscellaneous Expenses	\$ 18,355	\$ 424	\$ 360,845
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Expenditures	\$ 4,207,527	\$ 13,155,040	\$ 5,465,445
Transfers/Audit Adjustments/Accruals	\$ (70,593)	\$ 263,302	\$ (912,868)
Ending Cash Balance	\$ 4,548,644	\$ 6,731,091	\$ 427,778

**City of Denison
2025/2026 Budget
Street Improvement Fund - Fund 015**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 8,065,827	\$ 2,880,595	\$ 2,732,042
Revenues			
Transfer from General Fund (FY2016)	\$ 175,000	\$ 175,000	\$ 175,000
Transfer from General Fund (FY2018)	\$ 290,000	\$ 290,000	\$ 290,000
Transfer from General Fund (FY2020)	\$ 275,000	\$ 275,000	\$ 275,000
Transfer from General Fund (FY2025)	\$ -	\$ 105,000	\$ 105,000
Transfer from General Fund (FY2026)	\$ -	\$ -	\$ 105,000
Transfer from Utility Fund (FY2018)	\$ 205,000	\$ -	\$ -
Transfer from TASWA Fund	\$ -	\$ 100,000	\$ -
Sidewalk Program Revenue Match	\$ 2,675	\$ 10,420	\$ -
Transfer from TIRZ 4 for TXDOT Project Reserves	\$ -	\$ -	\$ 400,000
Interest	\$ 316,737	\$ 127,031	\$ 50,000
Total Revenues	\$ 1,264,412	\$ 1,082,451	\$ 1,400,000
Expenditures			
Street Design & Construction	\$ 487,424	\$ 471,302	\$ -
Crawford Street Road Design	\$ 65,798	\$ -	\$ -
Loy Lake Road Design/Construction	\$ 4,638,629	\$ 513,876	\$ -
Sidewalks - 2021 Program	\$ -	\$ 4,331	\$ -
Sidewalks - FY2023 Ike Hike Project-Phase I	\$ 59,113	\$ 27,259	\$ 113,628
Sidewalks - FY2024 Ike Hike Project-Phase2	\$ -	\$ -	\$ 200,000
Sidewalks - FY2025 Ike Hike Project-Phase2	\$ -	\$ -	\$ 100,000
Sidewalks - 2025 Program	\$ -	\$ 11,369	\$ 63,631
Sidewalks - 2026 Program	\$ -	\$ -	\$ 75,000
Streets - 2024 Program	\$ 515,390	\$ -	\$ -
Streets - 2025 Program	\$ -	\$ 648,569	\$ 51,431
Streets - 2026 Program	\$ -	\$ -	\$ 925,000
Transfer GF 2022A Financing (Bucket Truck)	\$ 18,717	\$ 18,716	\$ -
Transfer GF 2022B Financing (Patch Truck)	\$ 43,314	\$ 43,314	\$ -
Transfer GF 2024A Financing (Solar School Lights)	\$ 20,032	\$ 20,032	\$ -
Traffic Control Inventory Phase 3	\$ 89,100	\$ 9,900	\$ -
Streets Survey & Master Plan	\$ -	\$ 50,258	\$ 99,742
Reserves for TxDOT Project	\$ -	\$ -	\$ 900,000
Miscellaneous	\$ 6,246	\$ 31,908	\$ -
Total Expenditures	\$ 5,943,764	\$ 1,850,835	\$ 2,528,433
Transfers/Audit Adjustments/Accruals	\$ (505,880)	\$ 619,831	\$ (625,112)
Ending Cash Balance	\$ 2,880,595	\$ 2,732,042	\$ 978,497

**City of Denison
2025/2026 Budget
Street Impact Fee Fund - Fund 016**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ 24,547	\$ 114,763
Revenues			
Revenue	\$ 24,180	\$ 86,849	\$ 70,000
Interest	\$ 368	\$ 3,367	\$ 2,500
Total Revenues	\$ 24,547	\$ 90,216	\$ 72,500
Expenditures			
Project Expenses	\$ -	\$ -	\$ -
Transfer to I&S Fund	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 24,547	\$ 114,763	\$ 187,263

**City of Denison
2025/2026 Budget
TASWA - Fund 017**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 1,239,026	\$ 1,659,844	\$ 1,499,816
Revenues			
Revenue	\$ 585,521	\$ 779,348	\$ 700,000
Interest	\$ 78,616	\$ 91,545	\$ 60,000
Total Revenues	\$ 664,137	\$ 870,893	\$ 760,000
Expenditures			
Transfer GF 2018 Financing (Skid Steer & Attachments)	\$ -	\$ -	\$ 13,393
Transfer GF 2019 Financing (Refuse Trucks, Attachments, Carts)	\$ -	\$ -	\$ 194,919
Transfer GF 2022A Financing (2 Refuse Trucks)	\$ 90,813	\$ 90,813	\$ 90,813
Transfer GF 2022A Financing (Bucket Truck)	\$ -	\$ -	\$ 18,717
Transfer GF 2022B Financing (Patch Truck)	\$ -	\$ -	\$ 43,314
Transfer GF 2024A Financing (Refuse Equip / Dumpsters)	\$ 152,506	\$ 152,506	\$ 152,506
Transfer GF 2024A Financing (Traffic Control Equipment)	\$ -	\$ -	\$ 20,032
Transfer GF 2024B Financing (Brush Truck, Dumpsters)	\$ -	\$ 44,074	\$ 44,074
Transfer GF 2024B Financing-Parks (Tractor, Excavator, DumpTruck)	\$ -	\$ -	\$ 43,097
Transfer GF 2024B Financing-Streets (Skid Steer, 2 Tractors)	\$ -	\$ -	\$ 61,331
Transfer GF 2024D Financing (Refuse Truck & Truck Body)	\$ -	\$ 80,600	\$ 80,600
Transfer GF 2024D Financing (DumpTruck, StreetEquip, TurfTractor)	\$ -	\$ -	\$ 93,375
Transfer GF 2025 Financing (Asphalt Zipper Equipment)	\$ -	\$ -	\$ 52,669
Transfer GF 2025 Financing (Fleet Maintenance Equipment)	\$ -	\$ -	\$ 11,515
Transfer GF for Portion of Refuse Operating Costs Residential Carts / Containers	\$ -	\$ 340,000	\$ 292,000
Parking Lot Agreement	\$ -	\$ 61,101	\$ 82,899
City Hall Renovations	\$ -	\$ 24,500	\$ -
Transfer to Street Fund	\$ -	\$ 137,326	\$ 17,674
America 250 Celebration	\$ -	\$ 100,000	\$ -
Street Materials	\$ -	\$ -	\$ 20,000
Total Expenditures	\$ 243,319	\$ 1,030,921	\$ 1,457,927
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,659,844	\$ 1,499,816	\$ 801,889

**City of Denison
2025/2026 Budget
Utility Customer Deposits - Fund 021**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 722,887	\$ 820,202	\$ 800,841
Revenues			
Deposits Received	\$ 266,790	\$ 297,793	\$ 295,000
Interest	\$ 41,219	\$ 36,874	\$ 20,000
Total Revenues	\$ 308,009	\$ 334,666	\$ 315,000
Expenditures			
Deposits Refunded	\$ 210,694	\$ 232,008	\$ 295,000
Interest Transfer to Operating Fund	\$ -	\$ 122,020	\$ 20,000
Total Expenditures	\$ 210,694	\$ 354,027	\$ 315,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 820,202	\$ 800,841	\$ 800,841

**City of Denison
2025/2026 Budget
Utility Bond Fund - Fund 022**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 42,889,929	\$ 39,890,406	\$ 19,079,249
Revenues			
Sale of Bonds (Series 2024)	\$ 55,000,000	\$ -	\$ -
Sale of Bonds (Series 2025A)	\$ -	\$ 38,452,625	\$ -
Sale of Bonds (Series 2025B)	\$ -	\$ -	\$ 4,900,000
Sale of Bonds (Series 2026)	\$ -	\$ -	\$ 20,000,000
Excess Cost of Issuance	\$ -	\$ 289	\$ -
Other Reimbursement	\$ 33,100	\$ 262,500	\$ -
Interest	\$ 1,851,685	\$ 1,402,460	\$ 1,000,000
Total Revenues	\$ 56,884,785	\$ 40,117,874	\$ 25,900,000
Expenditures			
CIP 00 Projects	\$ -	\$ 7,999	\$ -
CIP 22 Projects	\$ -	\$ 169,705	\$ -
CIP 23 Projects	\$ -	\$ 12,739,677	\$ 8,682,964
CIP 24 Projects	\$ 8,775,379	\$ 37,795,517	\$ 6,665,622
CIP 25 Projects	\$ -	\$ 3,026,621	\$ 209,565
CIP 26 Projects	\$ -	\$ 363,435	\$ 1,449,596
CIP 27 Projects	\$ -	\$ 4,264	\$ 82,376
CIP 28 Projects	\$ -	\$ 559,846	\$ -
CIP 30 Projects	\$ -	\$ 5,600	\$ -
CIP 31 Projects	\$ -	\$ 10,261	\$ -
CIP 34 Projects	\$ -	\$ 1,257	\$ -
Collection Projects	\$ 9,397,020	\$ -	\$ -
Distribution Projects	\$ 2,984,608	\$ -	\$ -
Emergency Management	\$ 1,398,179	\$ -	\$ -
Lift Station	\$ 2,794,409	\$ -	\$ -
Wastewater Treatment	\$ 3,127,742	\$ -	\$ -
Water Storage	\$ 2,800	\$ -	\$ -
Water Treatment	\$ 33,291,014	\$ -	\$ -
Transfer for Project Management Staff (93)	\$ 231,340	\$ 269,166	\$ 268,706
Interest Transfer to I&S Fund	\$ -	\$ 2,123,727	\$ 1,000,000
Miscellaneous	\$ -	\$ 95,676	\$ -
2026-TWDB Projects	\$ -	\$ -	\$ 4,900,000
2026-WS Projects	\$ -	\$ -	\$ 20,000,000
Total Expenditures	\$ 62,002,490	\$ 57,172,750	\$ 43,258,829
Transfers/Audit Adjustments/Accruals	\$ 2,118,183	\$ (3,756,282)	\$ (1,611,489)
Ending Cash Balance	\$ 39,890,406	\$ 19,079,249	\$ 108,930

**City of Denison
2025/2026 Budget
Utility Impact Fee Fund - Fund 026**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ 302,565	\$ 481,873
Revenues			
Water Impact Fees	\$ 127,932	\$ 360,943	\$ 225,000
Sewer Impact Fees	\$ 170,073	\$ 396,837	\$ 225,000
Interest	\$ 4,560	\$ 21,528	\$ 10,000
Total Revenues	\$ 302,565	\$ 779,308	\$ 460,000
Expenditures			
Transfer to I&S Fund 24	\$ -	\$ 600,000	\$ 600,000
Total Expenditures	\$ -	\$ 600,000	\$ 600,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 302,565	\$ 481,873	\$ 341,873

**City of Denison
2025/2026 Budget
Utility Capital Fund - Fund 027**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 487,774	\$ 660,741	\$ 277,389
Revenues			
Transfer from Utility Fund (5% Water Sales)	\$ 627,750	\$ -	\$ -
Interest	\$ 22,860	\$ 18,373	\$ 3,500
Total Revenues	\$ 650,610	\$ 18,373	\$ 3,500
Expenditures			
Tyler Notify (91)	\$ 1,432	\$ -	\$ -
Sludge Press (88)	\$ 210,007	\$ -	\$ -
City Hall Building Signage	\$ 8,325	\$ -	\$ -
Online Chlorine Analyzer (80)	\$ 20,734	\$ -	\$ -
HACH SL1000 Analyzer (80)	\$ 6,915	\$ -	\$ -
Raw Water Pump (80)	\$ 75,461	\$ -	\$ -
Blower Rehab & Pump Rebuild Funds Carried	\$ -	\$ 20,351	\$ -
Valve Exerciser/Pothole Machine (85)	\$ 61,076	\$ -	\$ -
Meters (85)	\$ -	\$ 48,879	\$ -
Power Distribution Panel (88)	\$ 40,068	\$ -	\$ -
Crane Truck (88)	\$ 19,977	\$ -	\$ -
iPads to access Cityworks in field (88)	\$ 11,626	\$ -	\$ -
Hoist & Festoon System (88)	\$ -	\$ 28,650	\$ -
Pretreatment Program/Stormwater Permit (90)	\$ -	\$ -	\$ 208,750
1/2 Facility Assessment phase 2. (92)	\$ 42,564	\$ 900	\$ -
Screw Press & Accessories	\$ -	\$ 30,001	\$ -
Duck Creek Lift Station Hoist (95)	\$ 3,970	\$ -	\$ 24,030
Iron Ore Lift Station Hoist (96)	\$ -	\$ 26,559	\$ -
Iron Ore Lift Station Soft Starter (96)	\$ 81,899	\$ -	\$ 48,101
iPads to access Cityworks in field (97)	\$ 812	\$ -	\$ -
Transfer Fund Balance to Utility Fund	\$ -	\$ 132,359	\$ 8
Total Expenditures	\$ 584,867	\$ 287,699	\$ 280,889
Transfers/Audit Adjustments/Accruals	\$ 107,224	\$ (114,026)	\$ -
Ending Cash Balance	\$ 660,741	\$ 277,389	\$ -

**City of Denison
2025/2026 Budget
Community Development Block Grant - Fund 030**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ (9,801)	\$ -	\$ -
Revenues			
CDBG Grant Funds	\$ 295,778	\$ 315,174	\$ 277,743
Advance from General Fund	\$ 2,327	\$ 6,858	\$ -
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 298,105	\$ 322,032	\$ 277,743
Expenditures			
Rehabilitation	\$ 48,631	\$ 32,162	\$ 41,661
Code Enforcement	\$ 28,000	\$ 24,675	\$ 33,961
Administration	\$ 16,764	\$ 74,761	\$ 13,887
Administration - CV Funds	\$ 5,133	\$ -	\$ -
Section 108 Loan Payments	\$ 189,776	\$ 188,107	\$ 188,234
Transfer Back to General Fund	\$ -	\$ 2,327	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 288,304	\$ 322,032	\$ 277,743
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2025/2026 Budget
TIRZ 1 (Gateway) - Fund 031**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ 3,718	\$ 4,351
Revenues			
County TIF Deposits	\$ 227,501	\$ 282,895	\$ 298,193
City TIF Deposits	\$ 503,933	\$ 680,757	\$ 724,200
Interest	\$ 16,143	\$ 8,741	\$ 5,000
Total Revenues	\$ 747,577	\$ 972,393	\$ 1,027,393
Expenditures			
Payment to Developer	\$ 743,648	\$ 962,963	\$ 1,000,000
Reimbursement to City	\$ 210	\$ 8,796	\$ 7,500
Total Expenditures	\$ 743,858	\$ 971,760	\$ 1,007,500
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 3,718	\$ 4,351	\$ 24,244

**City of Denison
2025/2026 Budget
TIRZ 2 (Preston Harbor) - Fund 032**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 7,456	\$ 17,385	\$ 29,186
Revenues			
County TIF Deposits	\$ 2,746	\$ 2,845	\$ 3,620
City TIF Deposits	\$ 6,467	\$ 7,871	\$ 10,017
Interest	\$ 716	\$ 1,086	\$ 1,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 9,929	\$ 11,802	\$ 14,637
Expenditures			
Transfer to I&S (2025A-Station 4 Design)	\$ -	\$ -	\$ 17,456
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 17,456
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 17,385	\$ 29,186	\$ 26,367

**City of Denison
2025/2026 Budget
TIRZ 3 (Downtown Denison) - Fund 033**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 783,509	\$ 1,108,094	\$ 1,561,271
Revenues			
County TIF Deposits	\$ 272,245	\$ 360,654	\$ 427,066
City TIF Deposits	\$ 696,813	\$ 1,066,744	\$ 1,254,194
Interest	\$ 74,987	\$ 70,868	\$ 40,000
Total Revenues	\$ 1,044,044	\$ 1,498,265	\$ 1,721,260
Expenditures			
Transfer to I&S (2018A D3 Phase 1 Design)	\$ 114,161	\$ 116,199	\$ 118,092
Transfer to I&S (2021A D3 Phase 1 Construction)	\$ 458,700	\$ 782,200	\$ 778,700
Transfer to I&S (2022C D3 Phase 2 Design)	\$ 134,599	\$ 135,689	\$ 136,579
Transfer to I&S (2025A D3 Phase 2 Construction)	\$ -	\$ -	\$ 882,218
Transfer to GF for D3 Maintenance Position	\$ -	\$ -	\$ 32,000
Parking Lot Rent (400 W Chestnut St.)	\$ 12,000	\$ 12,000	\$ 24,000
Parking Lot Rent (100 block Main St.)	\$ -	\$ -	\$ 42,000
Hotel Denison Economic Incentive Reserve	\$ -	\$ -	\$ 600,000
Library Renovations	\$ -	\$ -	\$ 100,000
Street Sweeper	\$ -	\$ -	\$ 130,000
Total Expenditures	\$ 719,460	\$ 1,046,088	\$ 2,843,588
Transfers/Audit Adjustments/Accruals	\$ -	\$ 1,000	\$ (1,000)
Ending Cash Balance	\$ 1,108,094	\$ 1,561,271	\$ 437,943

**City of Denison
2025/2026 Budget
TIRZ 4 (Loy Lake) - Fund 034**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 205,302	\$ 508,844	\$ 830,962
Revenues			
County TIF Deposits	\$ 82,094	\$ 120,473	\$ 137,733
City TIF Deposits	\$ 200,804	\$ 340,796	\$ 386,044
Interest	\$ 20,644	\$ 32,715	\$ 15,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 303,542	\$ 493,984	\$ 538,777
Expenditures			
Developer Costs	\$ -	\$ -	\$ -
Transfer to I&S (2025A-Loy Lake Dam Repairs)	\$ -	\$ 171,867	\$ 170,875
Transfer to Fund 15 (TX DOT Project Reserves)	\$ -	\$ -	\$ 400,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ 171,867	\$ 570,875
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 508,844	\$ 830,962	\$ 798,864

**City of Denison
2025/2026 Budget
TIRZ 5 (Waterloo Lake) - Fund 035**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 395,821	\$ 893,819	\$ 952,817
Revenues			
County TIF Deposits	\$ 128,211	\$ 157,110	\$ 189,000
City TIF Deposits	\$ 332,657	\$ 472,685	\$ 556,000
Interest	\$ 37,129	\$ 45,085	\$ 20,000
Total Revenues	\$ 497,998	\$ 674,880	\$ 765,000
Expenditures			
Waterloo Pool Repairs/Improvements	\$ -	\$ -	\$ 135,000
DDA Sewer Line Reimbursement	\$ -	\$ 615,882	\$ -
Transfer to Fund 24 (2022A Sewer Line)	\$ -	\$ -	\$ 202,875
Asphalt Material (Munson Park Parking Lots)	\$ -	\$ -	\$ 125,000
Waterloo Lake Park Erosion Repairs	\$ -	\$ -	\$ 20,000
Total Expenditures	\$ -	\$ 615,882	\$ 482,875
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 893,819	\$ 952,817	\$ 1,234,942

**City of Denison
2025/2026 Budget
Project Participation Fund - Fund 036**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 965,895	\$ 918,386	\$ -
Revenues			
Sale of Property	\$ 477,737	\$ -	\$ -
Interest	\$ 49,057	\$ 24,314	\$ -
Total Revenues	\$ 526,794	\$ 24,314	\$ -
Expenditures			
DDA Demolition	\$ 574,285	\$ 439,712	\$ -
Transfer to General Fund	\$ -	\$ 502,959	\$ -
Total Expenditures	\$ 574,285	\$ 942,672	\$ -
Transfers/Audit Adjustments/Accruals	\$ (18)	\$ (28)	\$ -
Ending Cash Balance	\$ 918,386	\$ -	\$ -

**City of Denison
2025/2026 Budget
City of Denison Library Fund - Fund 037**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 171,238	\$ 34,166	\$ 48,675
Revenues			
Read-To-Win	\$ -	\$ 125,000	\$ 75,000
Library Memorial Fund	\$ 49	\$ 93	\$ 100
Miscellaneous Donations	\$ 209	\$ 896	\$ 200
Book Sales	\$ 2,323	\$ 2,468	\$ 1,500
Interest	\$ 4,342	\$ 2,739	\$ 1,500
Total Revenues	\$ 6,923	\$ 131,196	\$ 78,300
Expenditures			
Read-To-Win Materials	\$ 73,734	\$ 34,846	\$ 40,000
Read-To-Win Wages (Transfer to GF)	\$ 63,902	\$ 64,749	\$ 65,000
Memorial Fund	\$ -	\$ -	\$ 150
Miscellaneous	\$ 853	\$ 17,150	\$ 500
Book Sales Expense	\$ 5,456	\$ -	\$ 1,500
Total Expenditures	\$ 143,944	\$ 116,744	\$ 107,150
Transfers/Audit Adjustments/Accruals	\$ (51)	\$ 57	\$ (578)
Ending Cash Balance	\$ 34,166	\$ 48,675	\$ 19,247

**City of Denison
2025/2026 Budget
Property Proceeds Fund - Fund 039**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ -	\$ 59,875
Revenues			
Revenue	\$ -	\$ 59,169	\$ -
Interest	\$ -	\$ 706	\$ 750
Total Revenues	\$ -	\$ 59,875	\$ 750
Expenditures			
Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 59,875	\$ 60,625

**City of Denison
2025/2026 Budget
Fire Equipment Fund - Fund 040**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ 1,746	\$ 24,127
Revenues			
Donations	\$ 1,730	\$ 17,000	\$ -
TASSPP Revenue	\$ -	\$ 31,645	\$ -
Transfers	\$ -	\$ -	\$ -
Interest	\$ 17	\$ 1,243	\$ -
Total Revenues	\$ 1,746	\$ 49,887	\$ -
Expenditures			
Training & Education	\$ -	\$ 13,335	\$ -
Class A Uniforms	\$ -	\$ 14,172	\$ -
Transfer to I&S Fund 10 (Fire Station 4 Design)	\$ -	\$ -	\$ 5,566
Total Expenditures	\$ -	\$ 27,507	\$ 5,566
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,746	\$ 24,127	\$ 18,561

**City of Denison
2025/2026 Budget
Fire Training - Fund 041**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 4,032	\$ 16,228	\$ 26,506
Revenues			
TIFMAS Grant	\$ 16,495	\$ 14,945	\$ 10,000
Revenue	\$ -	\$ 2,500	\$ -
Interest	\$ 734	\$ 860	\$ 200
Total Revenues	\$ 17,229	\$ 18,305	\$ 10,200
Expenditures			
Training	\$ 5,034	\$ 8,028	\$ 10,000
Total Expenditures	\$ 5,034	\$ 8,028	\$ 10,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 16,228	\$ 26,506	\$ 26,706

**City of Denison
2025/2026 Budget
Homeland Security Grant Fund - Fund 044**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
Interest	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
AFG Grant Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2025/2026 Budget
Federal Relief Fund - Fund 045**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 2,617,671	\$ 290,658	\$ -
Revenues			
Revenue	\$ 275	\$ -	\$ -
Interest	\$ 123,909	\$ 24,588	\$ -
Total Revenues	\$ 124,184	\$ 24,588	\$ -
Expenditures			
PPE	\$ 802	\$ -	\$ -
Capital	\$ 123,485	\$ 4,935	\$ -
Public Health Services	\$ 511,976	\$ 39,450	\$ -
Social Determinants	\$ 256,426	\$ 6,640	\$ -
W/S Infrastructure Capital	\$ 7,000	\$ -	\$ -
Broadband	\$ 6,226	\$ -	\$ -
Capital Improvements-Streets	\$ 1,550,974	\$ -	\$ -
Discretionary Funds (Misc expense)	\$ -	\$ 6,226	\$ -
Discretionary Funds-Transfer to Operating Funds	\$ -	\$ 229,903	\$ -
Total Expenditures	\$ 2,456,889	\$ 287,154	\$ -
Transfers/Audit Adjustments/Accruals	\$ 5,693	\$ (28,093)	\$ -
Ending Cash Balance	\$ 290,658	\$ -	\$ -

**City of Denison
2025/2026 Budget
Opioid Remediation Fund - Fund 046**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 67,947	\$ 75,326	\$ 114,806
Revenues			
Settlement Funds Received	\$ 12,851	\$ 62,694	\$ -
Interest	\$ 3,850	\$ 4,426	\$ 2,500
Total Revenues	\$ 16,701	\$ 67,120	\$ 2,500
Expenditures			
Emergency Overdose Medication	\$ 1,080	\$ -	\$ -
Harm Reduction/Trauma Kits	\$ 7,680	\$ -	\$ -
Community Outreach	\$ 562	\$ -	\$ -
Miscellaneous Abatement & Treatment	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ 30,879	\$ 40,000
Total Expenditures	\$ 9,322	\$ 30,879	\$ 40,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ 3,240	\$ (3,240)
Ending Cash Balance	\$ 75,326	\$ 114,806	\$ 74,066

**City of Denison
2025/2026 Budget
Police Equipment Fund - Fund 050**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 20,353	\$ 173,024	\$ 48,410
Revenues			
Equipment Grant Money Received	\$ 9,878	\$ 11,706	\$ -
NG911 Grant Funds	\$ 136,540	\$ -	\$ -
Miscellaneous Donations	\$ 17,521	\$ 160	\$ -
Interest	\$ 4,056	\$ 7,141	\$ 1,500
Total Revenues	\$ 167,994	\$ 19,007	\$ 1,500
Expenditures			
NG911 Expenses	\$ -	\$ 136,033	\$ -
Miscellaneous	\$ 15,323	\$ 7,587	\$ 10,000
Total Expenditures	\$ 15,323	\$ 143,620	\$ 10,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 173,024	\$ 48,410	\$ 39,910

**City of Denison
2025/2026 Budget
Hotel Occupancy Tax Fund - Fund 060**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 493,628	\$ 921,617	\$ 765,581
Revenues			
Hotel Occupancy Taxes	\$ 942,941	\$ 945,802	\$ 950,000
Short Term Rental Taxes	\$ 70,874	\$ 79,670	\$ 70,000
Interest	\$ 42,056	\$ 46,434	\$ 25,000
Total Revenues	\$ 1,055,871	\$ 1,071,906	\$ 1,045,000
Expenditures			
Transfer to GF for CVB Expenses	\$ 554,944	\$ 534,701	\$ 757,251
Transfer to GF for Special Events	\$ -	\$ 75,000	\$ 75,000
Transfer to GF for Marketing Coordinator Position	\$ -	\$ -	\$ 25,000
Tax Abatements	\$ 58,720	\$ 63,122	\$ -
Design/Engineer for Visitor's Center (321 W Main)	\$ 10,219	\$ -	\$ -
Miscellaneous Expenses	\$ 21,500	\$ -	\$ -
Transfer to I&S Fund (VC 2024 Tax Note Payment)	\$ -	\$ 537,619	\$ 527,739
THF Backstop Padding	\$ -	\$ -	\$ 73,000
Total Expenditures	\$ 645,382	\$ 1,210,442	\$ 1,457,990
Transfers/Audit Adjustments/Accruals	\$ 17,500	\$ (17,500)	\$ -
Ending Cash Balance	\$ 921,617	\$ 765,581	\$ 352,591

**City of Denison
2025/2026 Budget
Public Improvement District (PID) 1 - Fund 061**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 4,377	\$ 4,792	\$ 5,018
Revenues			
Revenue	\$ -	\$ -	\$ -
Interest	\$ 416	\$ 225	\$ 175
Total Revenues	\$ 416	\$ 225	\$ 175
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 4,792	\$ 5,018	\$ 5,193

**City of Denison
2025/2026 Budget
Public Improvement District (PID) 2 - Fund 062**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
Revenue	\$ 15,000	\$ -	\$ -
Interest	\$ 458	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 15,458	\$ -	\$ -
Expenditures			
General Expenses	\$ 15,458	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 15,458	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2025/2026 Budget
Public Improvement District (PID) 3 - Fund 063**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ 20,991	\$ 21,468
Revenues			
Revenue	\$ 25,000	\$ -	\$ -
Interest	\$ 1,287	\$ 970	\$ 750
Total Revenues	\$ 26,287	\$ 970	\$ 750
Expenditures			
General Expenses	\$ 5,296	\$ 493	\$ -
Total Expenditures	\$ 5,296	\$ 493	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 20,991	\$ 21,468	\$ 22,218

**City of Denison
2025/2026 Budget
Public Improvement District (PID) 4 - Fund 064**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ -	\$ 25,610
Revenues			
Revenue	\$ -	\$ 25,000	\$ -
Interest	\$ -	\$ 610	\$ 1,000
Total Revenues	\$ -	\$ 25,610	\$ 1,000
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 25,610	\$ 26,610

**City of Denison
2025/2026 Budget
Public Improvement District (PID) 5 - Fund 065**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ -	\$ 19,043
Revenues			
Revenue	\$ -	\$ 25,000	\$ -
Interest	\$ -	\$ 415	\$ 700
Total Revenues	\$ -	\$ 25,415	\$ 700
Expenditures			
General Expenses	\$ -	\$ 6,372	\$ -
Total Expenditures	\$ -	\$ 6,372	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 19,043	\$ 19,743

**City of Denison
2025/2026 Budget
THF Park Fund - Fund 67**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 68	\$ 71	\$ 85
Revenues			
Revenue	\$ -	\$ 10	\$ -
Interest	\$ 4	\$ 4	\$ 2
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 4	\$ 14	\$ 2
Expenditures			
General Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 71	\$ 85	\$ 87

**City of Denison
2025/2026 Budget
Special Events Fund - Fund 069**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 16,576	\$ 8,570	\$ 10,412
Revenues			
Main Street Inc	\$ 1,440	\$ 1,720	\$ 1,000
Doc Holliday	\$ 12,145	\$ 9,645	\$ 10,000
July 4th	\$ 9,750	\$ 7,100	\$ 5,000
Ice Rink Revenue	\$ 127,943	\$ 135,548	\$ -
Music On Main	\$ 75,622	\$ 61,777	\$ 75,000
Miscellaneous	\$ 14,142	\$ 23,755	\$ 1,000
The Big Event	\$ 3,750	\$ 8,750	\$ 5,000
Interest	\$ -	\$ 88	\$ -
Total Revenues	\$ 244,792	\$ 248,383	\$ 97,000
Expenditures			
Main Street Inc	\$ -	\$ 1,800	\$ 1,000
Doc Holliday	\$ 12,145	\$ 9,645	\$ 10,000
July 4th	\$ 9,750	\$ 7,100	\$ 5,000
Ice Rink	\$ 127,943	\$ 135,548	\$ -
Music On Main	\$ 75,622	\$ 61,777	\$ 75,000
Miscellaneous	\$ 22,297	\$ 27,965	\$ 1,000
The Big Event	\$ 3,750	\$ 8,594	\$ 5,000
Total Expenditures	\$ 251,507	\$ 252,429	\$ 97,000
Transfers/Audit Adjustments/Accruals	\$ (1,291)	\$ 5,888	\$ (6,262)
Ending Cash Balance	\$ 8,570	\$ 10,412	\$ 4,149

**City of Denison
2025/2026 Budget
Park Dedication Fee Fund - Fund 070**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 57,591	\$ 60,848	\$ 35,137
Revenues			
Revenues	\$ -	\$ -	\$ -
Interest	\$ 3,257	\$ 1,919	\$ -
Total Revenues	\$ 3,257	\$ 1,919	\$ -
Expenditures			
Repairs to Eisenhower Monument	\$ -	\$ 27,630	\$ -
Dog Park (Forrest Park)	\$ -	\$ -	\$ 25,000
Miscellaneous	\$ -	\$ -	\$ 9,918
Total Expenditures	\$ -	\$ 27,630	\$ 34,918
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 60,848	\$ 35,137	\$ 219

**City of Denison
2025/2026 Budget
Parks & Recreation Fund - Fund 071**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 1,044,797	\$ 992,186	\$ 1,125,451
Revenues			
General Park Maint Fee	\$ 133,936	\$ 144,375	\$ 120,000
Aquatic Fund Fee	\$ 320,335	\$ 299,932	\$ 300,000
Waterloo Park Fee	\$ 94,850	\$ 89,767	\$ 84,000
Denison on Ice Revenue	\$ -	\$ 5,000	\$ 130,000
Transfer from GF for Loy Lake Holiday Lights	\$ -	\$ -	\$ 15,000
Miscellaneous Revenue	\$ 9,627	\$ -	\$ -
Donations	\$ 2,693	\$ 4,664	\$ -
Billing Penalties	\$ 12,076	\$ 11,182	\$ 9,500
Interest	\$ 68,171	\$ 48,658	\$ 25,000
Total Revenues	\$ 641,687	\$ 603,578	\$ 683,500
Expenditures			
General Expense (071-000-09010)			
Katy Trail Sculptures	\$ 5,000	\$ -	\$ -
Backyard Games	\$ 14,880	\$ -	\$ -
Miscellaneous Expense	\$ 506	\$ -	\$ -
Total	\$ 20,387	\$ -	\$ -
General Park Maintenance Fee (071-000-09700)			
Soft Surface Trails & Signage (Munson Park)	\$ 29,735	\$ -	\$ -
Munson Park Restrooms	\$ -	\$ 31,751	\$ 317,645
Playground & Recreation Equipment	\$ 11,703	\$ 9,857	\$ -
General Park Maintenance (Misc)	\$ 11,325	\$ 14,644	\$ 20,000
Pickleball Courts	\$ -	\$ 10,604	\$ -
Minipark Updates	\$ 50,000	\$ -	\$ -
THF Park Parking Improvements	\$ 26,097	\$ 30,073	\$ 4,830
THF Park Sensory Signage	\$ -	\$ 744	\$ 11,256
Legacy Park Improvements	\$ -	\$ -	\$ 20,000
Munson Park Sign Improvements	\$ -	\$ -	\$ 15,000
Total	\$ 128,859	\$ 97,672	\$ 388,731
Aquatic Fund Fee (071-000-09750)			
Aquatic Fund Transfer	\$ 253,520	\$ 286,002	\$ 290,000
Deck Furniture	\$ -	\$ -	\$ 2,000
Lane Lines & Storage	\$ -	\$ 3,353	\$ 2,647
Pool Closure Engineer Design	\$ 195,250	\$ -	\$ -
Transfer for debt payment	\$ -	\$ -	\$ 61,578
Miscellaneous	\$ -	\$ 7,468	\$ 10,000
Total	\$ 448,770	\$ 296,824	\$ 366,225
Waterloo Park Fee (071-000-09780)			
Trout/Catfish (Waterloo)	\$ 13,945	\$ 14,217	\$ 15,000
Wayfinding Signs & Policy Signs	\$ 6,964	\$ -	\$ -
Waterloo Lake Bridge Repairs	\$ 5,641	\$ 43,900	\$ 28,459
Pond Fountains	\$ 12,800	\$ -	\$ -
Backyard Pavilion	\$ -	\$ 2,913	\$ 147,088
Miscellaneous	\$ 21,762	\$ 5,239	\$ 10,000
Playground Equipment Maintenance	\$ 19,535	\$ 11,742	\$ -
Total	\$ 80,647	\$ 78,011	\$ 200,546
Denison on Ice (071-000-097114)			
Denison on Ice Expense	\$ -	\$ -	\$ 130,000
Total	\$ -	\$ -	\$ 130,000
Total Expenditures	\$ 678,662	\$ 472,507	\$ 1,085,502
Receivables Write-Off	\$ (9,400)	\$ (1,495)	\$ (15,000)
Transfers/Audit Adjustments/Accruals	\$ (6,236)	\$ 3,689	\$ (4,953)
Ending Cash Balance	\$ 992,186	\$ 1,125,451	\$ 703,496

**City of Denison
2025/2026 Budget
Law Enforcement Forfeiture Fund - Fund 073**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 29,122	\$ 27,745	\$ 51,384
Revenues			
Seizure Funds Awarded	\$ 3,449	\$ 84,525	\$ 15,000
Interest	\$ 1,576	\$ 2,124	\$ 1,500
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 5,025	\$ 86,649	\$ 16,500
Expenditures			
Grayson County Attorney's Office	\$ 862	\$ 21,131	\$ 3,750
Law Enforcement Expenses	\$ 5,540	\$ 41,878	\$ 30,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 6,402	\$ 63,010	\$ 33,750
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 27,745	\$ 51,384	\$ 34,134

**City of Denison
2025/2026 Budget
Canine Fund - Fund 077**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 2,910	\$ 3,075	\$ 3,219
Revenues			
Revenue	\$ -	\$ -	\$ -
Interest	\$ 165	\$ 145	\$ 100
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 165	\$ 145	\$ 100
Expenditures			
General Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 3,075	\$ 3,219	\$ 3,319

**City of Denison
2025/2026 Budget
Sister City Fund - Fund 078**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 137	\$ 20,449	\$ 21,201
Revenues			
Munson Foundation	\$ 36,000	\$ 15,625	\$ 15,000
Contributions	\$ 9,828	\$ 6,349	\$ 5,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 45,828	\$ 21,974	\$ 20,000
Expenditures			
General Expenses	\$ 25,516	\$ 21,222	\$ 25,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 25,516	\$ 21,222	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 20,449	\$ 21,201	\$ 16,201

**City of Denison
2025/2026 Budget
Cemetery Care Fund - Fund 081**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 324,066	\$ 404,939	\$ 202,388
Revenues			
Donations/Grants	\$ 145,450	\$ 100,000	\$ -
Interest	\$ 18,746	\$ 18,655	\$ 5,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 164,196	\$ 118,655	\$ 5,000
Expenditures			
Cemetery Fencing	\$ 83,323	\$ 429,675	\$ 65,419
Miscellaneous	\$ -	\$ -	\$ 15,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 83,323	\$ 429,675	\$ 80,419
Transfers/Audit Adjustments/Accruals	\$ -	\$ 108,469	\$ (108,469)
Ending Cash Balance	\$ 404,939	\$ 202,388	\$ 18,500

**City of Denison
2025/2026 Budget
Law Enforcement - Seizure Fund - Fund 083**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 75,415	\$ 82,142	\$ 12,371
Revenues			
Seized Funds	\$ 10,176	\$ 14,754	\$ 10,000
Total Revenues	\$ 10,176	\$ 14,754	\$ 10,000
Expenditures			
Funds Awarded to the City	\$ 3,449	\$ 84,525	\$ 15,000
Returned Seizures	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,449	\$ 84,525	\$ 15,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 82,142	\$ 12,371	\$ 7,371

**City of Denison
2025/2026 Budget
Police Training - Fund 084**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 2,070	\$ 11,708	\$ 12,310
Revenues			
Revenue	\$ 9,195	\$ 7,124	\$ -
Interest	\$ 443	\$ 723	\$ 500
Total Revenues	\$ 9,638	\$ 7,847	\$ 500
Expenditures			
General Expenses	\$ -	\$ 7,245	\$ 2,000
Total Expenditures	\$ -	\$ 7,245	\$ 2,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 11,708	\$ 12,310	\$ 10,810

**City of Denison
2025/2026 Budget
Cemetery Pre-Pay O&C Fund - Fund 086**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 158,072	\$ 169,614	\$ 174,787
Revenues			
Revenue	\$ 12,023	\$ 11,485	\$ 10,000
Interest	\$ 9,262	\$ 8,197	\$ 6,000
Total Revenues	\$ 21,284	\$ 19,682	\$ 16,000
Expenditures			
Transfer to General Fund	\$ 10,078	\$ 10,699	\$ 12,000
Total Expenditures	\$ 10,078	\$ 10,699	\$ 12,000
Transfers/Audit Adjustments/Accruals	\$ 335	\$ (3,810)	\$ (425)
Ending Cash Balance	\$ 169,614	\$ 174,787	\$ 178,362

**City of Denison
2025/2026 Budget
Tree Mitigation Fund - Fund 088**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2025/2026 Budget
Local Youth Diversion Fund - Fund 089**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 37,110	\$ 50,482	\$ 63,409
Revenues			
Revenue	\$ 10,955	\$ 10,293	\$ 7,500
Interest	\$ 2,417	\$ 2,634	\$ 1,000
Total Revenues	\$ 13,372	\$ 12,927	\$ 8,500
Expenditures			
Youth Diversion Coordinator Expense	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 50,482	\$ 63,409	\$ 71,909

**City of Denison
2025/2026 Budget
Court Technology & Security Fund - Fund 090**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 29,440	\$ 18,350	\$ 21,418
Revenues			
Court Fees	\$ 10,929	\$ 12,929	\$ 20,000
Interest	\$ 1,549	\$ 1,338	\$ 1,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 12,478	\$ 14,266	\$ 21,000
Expenditures			
Transfer to GF for Security Costs	\$ 8,077	\$ 8,404	\$ 9,200
Security Film for Courtroom	\$ -	\$ -	\$ 20,000
Court Software Fees	\$ -	\$ -	\$ 1,800
Miscellaneous Expenses	\$ 15,491	\$ 2,795	\$ 1,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 23,567	\$ 11,199	\$ 32,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 18,350	\$ 21,418	\$ 10,418

**City of Denison
2025/2026 Budget
Municipal Court Technology Fund - Fund 091**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 31,109	\$ 33,319	\$ 20,431
Revenues			
Revenue	\$ 9,021	\$ 5,634	\$ -
Interest	\$ 1,707	\$ 887	\$ 350
Total Revenues	\$ 10,727	\$ 6,521	\$ 350
Expenditures			
Warranty Renewal - Ticket Writers	\$ 1,296	\$ -	\$ -
Ticket Writers	\$ -	\$ 16,911	\$ 17,000
Dell Laptop	\$ -	\$ -	\$ 1,606
Software Maintenance Fee	\$ -	\$ 231	\$ -
Miscellaneous Expenses	\$ 7,292	\$ 2,175	\$ -
Total Expenditures	\$ 8,588	\$ 19,317	\$ 18,607
Transfers/Audit Adjustments/Accruals	\$ 71	\$ (92)	\$ -
Ending Cash Balance	\$ 33,319	\$ 20,431	\$ 2,175

**City of Denison
2025/2026 Budget
Municipal Jury Fund - Fund 092**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 741	\$ 1,008	\$ 1,267
Revenues			
Revenue	\$ 219	\$ 206	\$ 180
Interest	\$ 48	\$ 53	\$ 25
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 267	\$ 258	\$ 205
Expenditures			
General Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,008	\$ 1,267	\$ 1,472

**City of Denison
2025/2026 Budget
Federally Forfeited Funds - Fund 093**

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	\$ 53,398	\$ 44,795	\$ 75,465
Revenues			
Forfeiture Funds Awarded	\$ -	\$ 60,499	\$ -
Interest	\$ 1,417	\$ 1,371	\$ 1,000
Total Revenues	\$ 1,417	\$ 61,870	\$ 1,000
Expenditures			
Miscellaneous Expenses	\$ 10,021	\$ 1,200	\$ 30,000
Motorcycle Units (2)	\$ -	\$ 30,000	\$ -
Total Expenditures	\$ 10,021	\$ 31,200	\$ 30,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 44,795	\$ 75,465	\$ 46,465

SUPPLEMENTAL INFORMATION



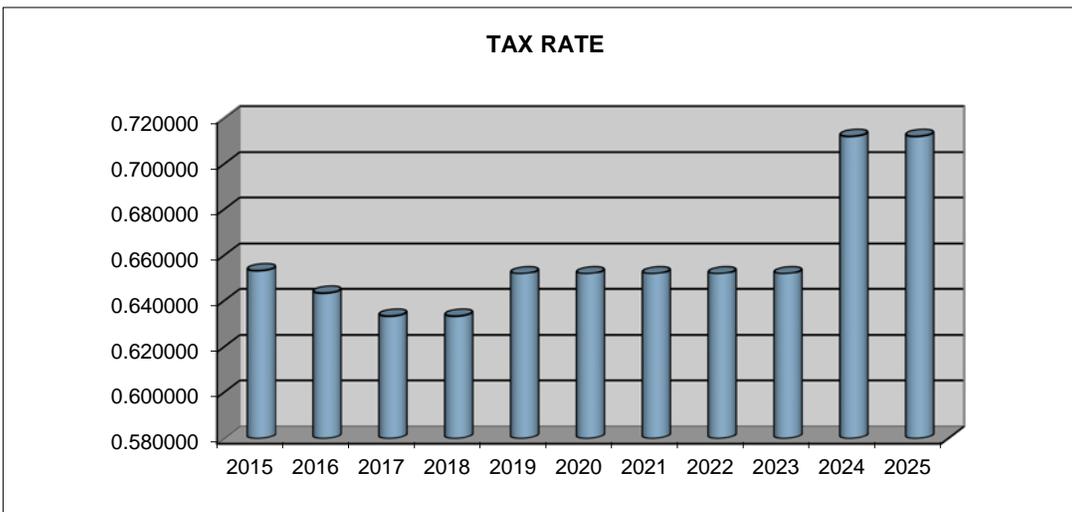
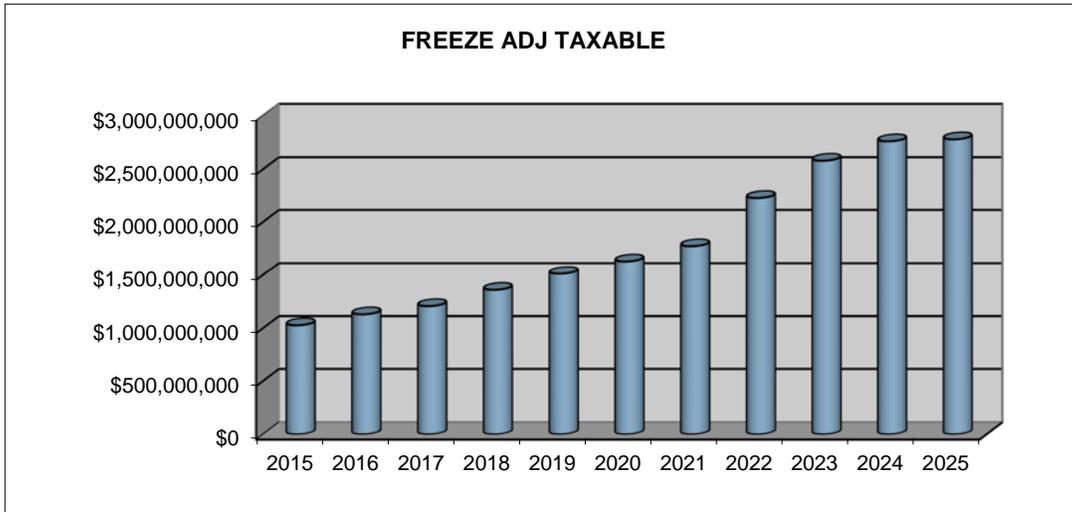
City of Denison, Texas

Statistics

Date Founded	September 23, 1872
Date Incorporated	March 7, 1873
Form of Government	Council / Manager
Population (2020 Census)	24,479
Population (2025 Estimate)	28,000
Area in Square Miles	29.11
Land	29.05
Water	0.6
Fire Protection / EMS Service (Oct 2024 - Sep 2025)	
Fire Runs	145
EMS Runs	5,367
Number of Employees	63
Police Protection (Oct 2024 - Sep 2025)	
Calls for Service	18,249
Alarm Responses	646
Arrests	1,421
Animal Control Calls	2,786
Number of Sworn Officers	59
Municipal Water Utility (Oct 2024 - Sep 2025)	
Active Residential Accounts	10,415
Active Commercial Accounts	1,194
Active Industrial Accounts	6
Daily Average Consumption (Gallons)	59,780
Number of Parks	14
Total Park Acreage	642.3
Community Development (Oct 2024 - Sep 2025)	
Number of Houses Demolished	3
Building Permits (Oct 2024 - Sep 2025)	
New Residence Permits	162
New Non-Residence Permits	23
Accessory Buildings	58
Carports / Garages	1
Residence Add / Alt	71
Non-Residence Add / Alt	41
Demolition - Commercial/Residential	31
Electrical - Commercial/Residential	215
Irrigation - Commercial/Residential	65
Swimming Pool - Above/In Ground	19
Certificate of Occupancy Permit	104
Sign Permits	124
Fire Permits	68
Plumbing Permits	303
Mechanical Permits	52
Roofing Permits	190
Fence Permit	144
Various Other Permits	669

City of Denison 2025/2026 Budget Certified Property Valuations & Assessments

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
2015	\$1,025,857,299	0.653377	\$6,702,716
2016	\$1,128,274,899	0.643377	\$7,259,061
2017	\$1,205,403,620	0.633377	\$7,634,749
2018	\$1,357,822,666	0.633377	\$8,600,136
2019	\$1,510,467,960	0.652034	\$9,848,765
2020	\$1,627,858,207	0.652034	\$10,614,189
2021	\$1,771,666,236	0.652034	\$11,551,866
2022	\$2,223,402,897	0.652034	\$14,497,343
2023	\$2,578,839,778	0.652034	\$16,814,912
2024	\$2,760,800,037	0.712034	\$19,657,835
2025	\$2,779,138,719	0.712034	\$19,788,413



**City of Denison
2025/2026 Budget
Full-Time Budgeted Positions
General Fund**

	FY22 Total Positions	FY23 Total Positions	FY24 Total Positions	FY25 Total Positions	FY26 Budgeted Positions
Division 001: Emergency Operations Center					
	0	0	0	1	1
Division 002: Executive Services (Council Included)					
	12	13	13	13	12
Division 003: Main Street					
	4	4	4	4	5
Division 007: Office of the City Marshal					
	1	1	1	1	1
Division 008: Cemeteries					
	5	5	5	5	5
Division 009: Information Technology					
	5	5	5	6	6
Division 010: Employee Services					
	3	3	3	3	3
Division 011: Accounting					
	7	7	7	7	6
Division 015: Municipal Court					
	3	3	3	3	3
Division 016: Public Library					
	11	11	11	11	11
Division 017: Marketing & Tourism					
	1	1	1	2	2
Division 018: Community Relations & Media					
	1	1	1	1	3
Division 020: Police					
	59	59	61	63	65
Division 022: Animal Services					
	3	3	3	3	3
Division 023: Communications					
	13	13	13	13	13
Division 024: Denison Fire Rescue					
	60	63	63	63	84
Division 030: Planning					
	4	3	3	4	4
Division 037: Building Permitting & Inspections					
	6	6	6	8	8
Division 038: Code Compliance					
	6	6	6	6	6
Division 044: Refuse Collection					
	16	16	16	16	16
Division 046: Building Maintenance					
	1	2	2	2	2
Division 055: Traffic & Markings					
	2	2	2	2	2
Division 057: Street Maintenance					
	13	13	13	13	13
Division 058: Demolition					
	1	1	1	2	2
Division 060: Fleet & Facility Services					
	7	7	6	6	6
Division 070: Parks					
	10	11	11	15	15
Division 071: Recreation					
	4	4	5	5	5
Division 074: THF Park					
	4	4	4	3	3
Division 075: Aquatics					
	3	3	3	3	3
Total Full-Time Budgeted Positions	190	265	272	284	308

**City of Denison
2025/2026 Budget
Full-Time Budgeted Positions
Utility Fund**

	FY22 Total Positions	FY23 Total Positions	FY24 Total Positions	FY25 Total Positions	FY26 Budgeted Positions
Division 080: Water Treatment	12	12	11	12	12
Division 082: Laboratory Services	3	3	3	3	3
Division 084: Utilities	20	23	20	19	19
Division 085: Meter Service	5	5	5	5	4
Division 088: Paw Paw WWT	12	12	14	13	13
Division 090: Environmental Services	3	3	4	4	4
Division 091: Utilities Customer Service	5	5	5	5	5
Division 093: Public Works Administration	8	8	12	12	14
Division 094: Storm Water Operations	2	2	2	2	2
Division 097: G.C.A. WWT	2	2	2	2	2
Total Full-Time Budgeted Positions	72	75	78	77	78

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ _____</p> <p>B. Current year productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ _____</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____</p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ _____
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ _____
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ _____
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p>	\$ _____
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p>	\$ _____
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ _____
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ _____
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ _____ /\$100
28.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p>	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ _____
32.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ _____</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____</p> <p>E. Add Line 31 to 32D.</p>	\$ _____
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ _____ /\$100
35.	<p>Rate adjustment for state criminal justice mandate.²⁶</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
36.	<p>Rate adjustment for indigent health care expenditures.²⁷</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ _____</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____/100
38.	<p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____/100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ _____/100
41.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ _____/\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ _____/100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ _____/100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ _____/100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____</p>	\$ _____
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ _____
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ _____
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ %</p> <p>B. Enter the prior year actual collection rate..... %</p> <p>C. Enter the 2023 actual collection rate. %</p> <p>D. Enter the 2022 actual collection rate. %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ %</p>	_____ %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ _____
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ _____/100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ _____/100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ _____/100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ _____ /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ _____ /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ _____
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ _____ /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ _____ /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ _____ /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §§26.0501(a) and (c)
⁴⁶ Tex. Local Gov’t Code §120.007(d)
⁴⁷ Tex. Local Gov’t Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ _____ /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ _____ /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ _____ /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ _____ /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here ➔

_____ Printed Name of Taxing Unit Representative

sign here ➔

Raunie AlSabagh
_____ Taxing Unit Representative

_____ Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)